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THIRTY-SIXTH ANNUAL REPORT
of
STATE TAX COMMISSION
Division of
Department of Revenue & Taxation
State of Idaho

John V. Evans
Governor

Jenkin L. Palmer, *Chairman*
Carol M. Dick
Larry G. Looney
Don C. Loveland

1980

FEB 03 1981

COMMISSIONERS:
J. L. Palmer
Don C. Loveland
Larry G. Looney
Carol M. Dick

DEPARTMENT OF REVENUE AND TAXATION
STATE TAX COMMISSION
700 W. State St. P.O. Box 36 - Boise, Idaho 83722

December 1, 1980

The Honorable John V. Evans
Governor of the State of Idaho
and
Members of the State Legislature

Gentlemen:

It is a pleasure to submit herewith the 36th Annual Report of the State Tax Commission, Division of the Department of Revenue and Taxation.

This report has been prepared in accordance with the provisions of Article 4, Section 17 of the Constitution of the State of Idaho, and Sections 63-513(27) and 63-3039, Idaho Code.

The major portion of the report is of a statistical nature and highlights the department's revenue collections and assessment of property by the use of more graphs and charts which hopefully will be more meaningful.

We want to point out there is no Ratio Study included in this report. Section 33-1014, Idaho Code, provided a moratorium on the Ratio Study for the 1979 tax roll only.

The report also highlights the department's organizational structure and administrative activities which reflect our continuing effort to keep pace with Idaho's growing economy.

Respectfully submitted,

Jenkin L. Palmer
JENKIN L. PALMER, Chairman

Carol M. Dick
CAROL M. DICK, Commissioner

Larry G. Looney
LARRY G. LOONEY, Commissioner

Don C. Loveland
DON C. LOVELAND, Commissioner

JLP:lt

FOREWORD

Due to the nature of the work and responsibilities of this division, the major portion of this report is by necessity comprised of statistical data relating to auditing and collecting tax revenues and to the appraisal and assessment of the various categories of taxable property.

Tax revenues are accounted for on a fiscal year basis, July 1 - June 30, whereas property tax and the assessment and valuations of the various categories of taxable property must be maintained on a calendar year basis to coincide with the accounting procedures prescribed by law for counties.

It is most regrettable that it is not possible to prepare, at this time, a complete listing as to number, acres and assessed valuation of property categories by abstract items for the calendar year in time for the next legislative session. Since the subsequent property assessment roll abstracts are not due until the 4th Monday of December, a supplemental report becomes necessary. The supplemental report will be prepared and submitted on or before January 30, 1981.

Therefore, in order to ascertain total figures as to the number of acres of land, or the total assessed value of any one abstract item or grand total valuation for the state for the full calendar year, this report and the supplement to this report must be read together.

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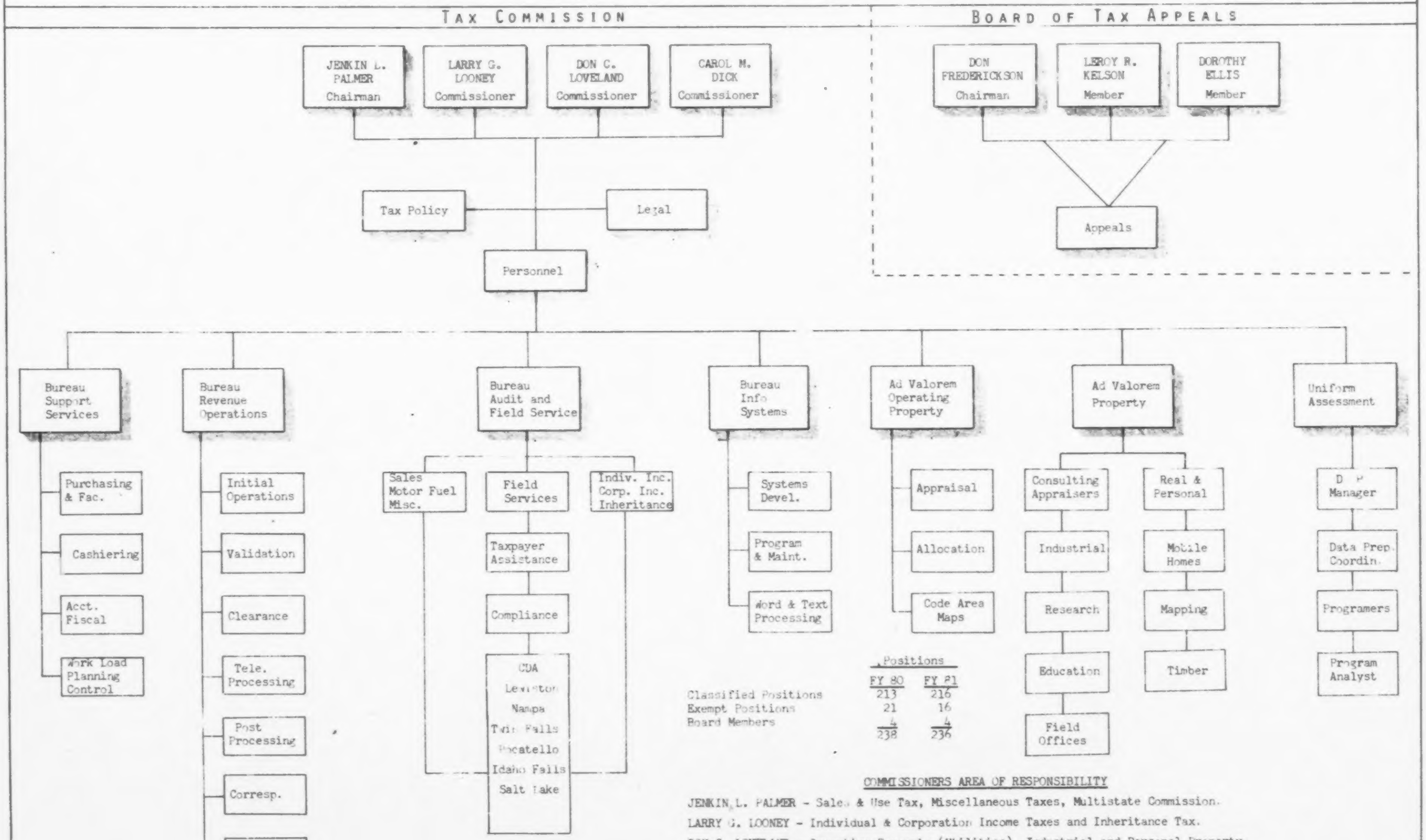
DEPARTMENT OF REVENUE AND TAXATION ORGANIZATIONAL CHART


Tax Commission
Board of Tax Appeals
JENKIN L. PALMER Chairman
LARRY G. LOONEY Commissioner
DON C. LOVELAND Commissioner
CAROL M. DICK Commissioner
DON FREDERICKSON Chairman
LEROY R. KELSON Member
DOROTHY ELLIS Member
Appeals
Tax Policy
Legal
Personnel
Bureau Support Services
Purchasing & Fac.
Cashiering
Acct. Fiscal
Work Load Planning Control
Bureau Revenue Operations
Initial Operations
Validation
Clearance
Tele. Processing
Post Processing
Corresp.
Microfilm
Bureau Audit and Field Service
Sales Motor Fuel Misc.
Field Services
Indiv. Inc. Corp. Inc. Inheritance
Taxpayer Assistance
Compliance
CDA
Lewiston
Nampa
Twin Falls
Pocatello
Idaho Falls
Salt Lake
Bureau Info Systems
Systems Devel.
Program & Maint.
Word & Text Processing
Ad Valorem Operating Property
Appraisal
Allocation
Code Area Maps
Ad Valorem Property
Consulting Appraisers
Industrial
Research
Education
Field Offices
Real & Personal
Mobile Homes
Mapping
Timber
Uniform Assessment
D P Manager
Data Prep. Coordin.
Programers
Program Analyst

	Positions FY 80	Positions FY 81
Classified Positions	213	216
Exempt Positions	21	16
Board Members	4	4
	238	236

COMMISSIONERS AREA OF RESPONSIBILITY

JENKIN L. PALMER - Sales & Use Tax, Miscellaneous Taxes, Multistate Commission.

LARRY G. LOONEY - Individual & Corporation Income Taxes and Inheritance Tax.

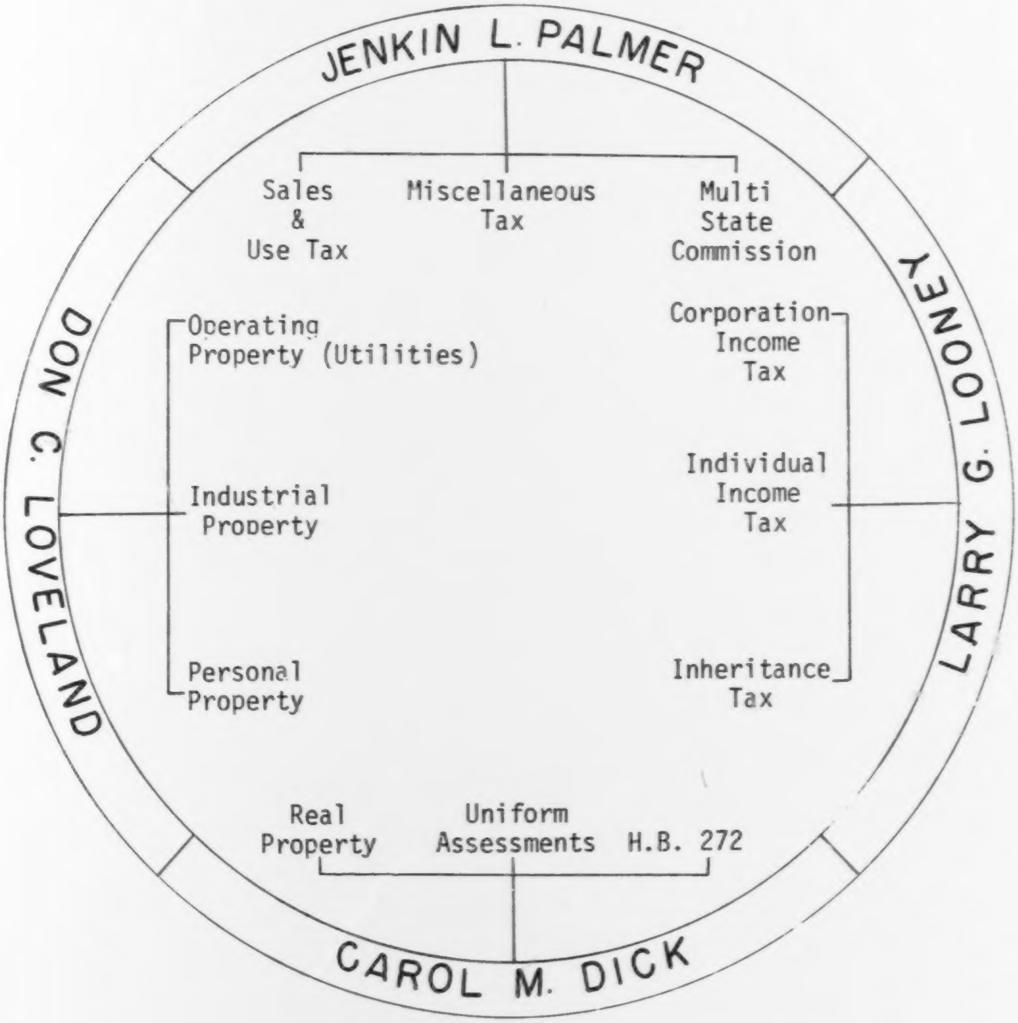
DON C. LOVELAND - Operating Property (Utilities), Industrial and Personal Property.

CAROL M. DICK - Real Property, Uniform Assessments (H.B. 272 & staff).

11/1/80

ORGANIZATION

TAX COMMISSION AREA OF RESPONSIBILITY


JENKIN L. PALMER
Sales & Use Tax
Miscellaneous Tax
Multi State Commission
LARRY G. LOONEY
Corporation Income Tax
Individual Income Tax
Inheritance Tax
CAROL M. DICK
Real Property
Uniform Assessments
H.B. 272
DON C. LOVELAND
Operating Property (Utilities)
Industrial Property
Personal Property

LEGAL REFERENCES RELATED TO DIVISION

Article VII, Finance and Revenue, Constitution of the State of Idaho; Title 63, Idaho Code, Revenue and Taxation.

DUTIES AND RESPONSIBILITIES OF TAX COMMISSION

The State Tax Commission has the responsibility of providing an efficient and effective administrative program of auditing and collecting the following taxes: Individual Income, Corporation Income, Sales, Cigarette, Beer, Wine, Tobacco, Kilowatt Hour, Mine License, Inheritance, Motor Fuels, Unclaimed Property and Railroad Car Company Ad Valorem. Sales and Income Tax assessment complaints are heard following established procedures. Accounts of these collections are accurately maintained and prescribed reports are submitted in accordance with current directives.

The State Tax Commission supervises and coordinates the work of the county boards of equalization. It secures, tabulates and performs record-keeping of valuations of all classes of property. It supervises the ad valorem valuation program. It apportions to the state and counties any monies received as required by Idaho Code. The State Tax Commission formulates the administrative construction of ad valorem tax laws. It is required to maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws and to carefully examine statements furnished to it to determine if any county has fixed a levy for any purpose not authorized by law or in excess of the maximum limitations provided by law. It develops, adopts and publishes rules and regulations as required, necessary and desirable to carry out its duties. The Commission provides an education program for its employees and various county employees. It administers the "Circuit Breaker" property exemption program.

Exemption for natural gas and electrical power utilized for pumping irrigation water or drainage purposes are determined for private companies as well as Rural Electrical Associations.

A statewide ratio study is conducted annually to normalize distribution of state funds for school foundation programs.

Taxing district boundary records are reviewed, updated and maintained.

The State Tax Commission, meeting as a state board of equalization, is charged with the responsibility of reviewing for accuracy and completeness real and personal property abstracts forwarded from the county auditors.

It also estimates market value, converts to assessed valuation and allocates such valuations to the counties for the following Class 3 operating property (public utilities), i.e.: railroad companies, railroad car companies, telegraph, telephone, electric, natural gas distribution and pipelines for the transportation of commodities, water and mobile radio telephone companies under the jurisdiction of the Idaho Public Utilities Commission, and the franchises of all persons owning or operating as lessees, or construction of any such companies.

The following is a summary of the legislative proposals which will be submitted by the State Tax Commission for consideration by the 1981 Legislative Session.

INCOME TAX PROPOSALS

A bill to update the reference to the Internal Revenue Code. At this writing, it is not known whether the 1980 Congress will pass a federal tax reduction act. This bill will incorporate the federal changes, if they are made.

A housekeeping amendment to Section 63-3079 to delete a reference to the former corporate license fee and substitute a reference to the new franchise tax.

Section 63-3027A needs an amendment to provide the Tax Commission with clear authority to establish rules for allocating deductions and adjustments for part-year residents and nonresidents.

The Tax Commission will propose amending Section 63-3030 to increase the amount of income which can be earned before a taxpayer is required to file an income tax return.

Section 63-3072 is unclear as to the date from which the statute of limitations for claiming refunds will run. The Commission will propose an amendment to clarify that the statute of limitations will run from the due date of the return or the time the return is filed, whichever is later.

The Commission will propose the addition of a new section allowing the Commission to petition a District Court for writ of mandate to compel filing of a return on the part of nonfilers. The new section is intended as a tool to assist in enforcing income tax laws against illegal tax protesters.

The Commission will propose instituting a new procedure for payment of estimated taxes by individuals required to make estimated tax payments to the federal government and for making installment payment of taxes by corporations in a manner similar to that presently required under the federal Internal Revenue Code.

SALES TAX PROPOSALS

The Commission will propose deleting the production exemption for farming operations and substituting instead an exemption from personal property tax for tangible personal property used in farming businesses.

COMPLIANCE PROPOSALS

The Tax Commission will propose enactment of a new criminal statute making it a felony for any person to unlawfully impersonate an agent of the State Tax Commission or a deputy of a county assessor.

An increasing number of bad checks being processed by the State Tax Commission, creates a necessity for imposing a processing charge on bad checks. The Commission will propose a processing charge in the amount of twenty dollars to be imposed upon taxpayers submitting bad checks. This twenty dollars is to be paid to the Tax Commission for the purpose of defraying the cost of processing such items.

The Commission will propose legislation to restrict the transfer of liquor licenses by licensees whose income and sales tax liabilities have not been paid.

Interest rates on unpaid taxes or tax refunds have lagged behind interest rates generally charged in the business community. Last year interest on delinquent property tax was increased to an annual rate of twelve percent. The Tax Commission will propose increasing interest rates on all state taxes to twelve percent. The interest rate in regard to all taxes will be tied to a single section of the Income Tax Act, thereby simplifying the structure of the tax and making it easier to increase or decrease interest rates on state taxes in the future.

PROPERTY TAX PROPOSALS

The uniform application of the Idaho property tax for many years has been to apply the tax only to real and tangible personal property. The present structure of the statutes, however, does not clearly exclude all intangible property from the tax. The Tax Commission will propose clarifying the existing exemption statute to conform it to the practice of many years by exempting all intangible property from the tax.

The Tax Commission will propose including new mobile homes in the occupancy statute first adopted in 1980.

MAJOR LEGISLATIVE ACTIONS - 1980

INCOME TAX

1. Conformity with Internal Revenue Code.
Some of the changes were necessary to insure conformity or tax equity of state tax laws with Federal income tax laws as follows:

   Political contributions. Idaho Code Section 63-3024B has been changed to allow only a tax credit for political contributions. Formerly, an Idaho resident taxpayer had the option of taking a deduction or the tax credit as was also formerly allowed on a Federal return. (House Bill 382, effective January 1, 1979.)

   Aliens-joint returns. This change to Idaho Code Section 63-3031 allows a U.S. citizen or resident to file a joint return with a nonresident alien spouse as provided by Sections 6013(g) and (h) of the Internal Revenue Code. Under this option the taxpayers will be taxed on their worldwide income. (House Bill 553, effective July 1, 1980.)

   WIN-targeted jobs credit wages deductible. Internal Revenue Code Sections 44B, 40, 50A, and 50B allow tax credits for certain wages and salaries paid under various work incentive or targeted jobs programs. Since Idaho does not allow such credits, Idaho Code Section 63-3022(m) has been amended to allow deduction for such qualifying wages or salaries in determining Idaho taxable income. (House Bill 395, effective January 1, 1979.)

   Automatic changes. Other changes automatically took effect under our adoption of the Federal definition of taxable income, as follows:

   (1) The personal exemption amount was raised to $1,000 effective January 1, 1980.

   (2) Itemized deductions are not allowed for state gasoline, diesel and motor fuels taxes effective January 1, 1979.

   (3) In some instances Unemployment Compensation benefits are includable in gross income effective January 1, 1979.

2. Credit for income tax paid to another state. Idaho Code Section 63-3029 was clarified to show that . . ."Income tax to another state" includes only a tax imposed by one of the United States, a possession of the United States, a political subdivision of any of the foregoing, or by the District of Columbia." (House Bill 389, effective July 1, 1980.)

3. Extension of time to file-penalty avoidance. To avoid penalty, a request for extension of time to file must be accompanied by payment of the tax estimated to be due. The amount estimated to be due may be based on the amount of tax reported on the prior year return. The language of Idaho Code Section 63-3033(a)(3) was changed to specify that a return must have been filed for the prior year if the estimate is based on the tax paid on the return for the prior year. (House Bill 397, effective July 1, 1980.)

4. Reinstatement of Idaho Code 63-3025 and change in 63-3025A corporate income.
Last year Idaho Code Section 63-3025 was repealed. This year it was reinstated. Section 63-3025 imposes a 6½% excise tax on corporations whereas Section 63-

3025A imposes a 6½% income tax. The excise tax applies only if the income tax does not apply. The language of Section 63-3025A was changed to exclude corporations engaged in business in Idaho exclusively to perform contracts with the U.S. Department of Energy at the Idaho National Engineering Laboratory. (House Bill 474, effective January 1, 1980.)

5. Nonresident shareholders-Subchapter "S" Corporation income allocation. Idaho Code Section 63-3022(k) provides that if nonresident shareholders of Subchapter-S corporations fail to report income to Idaho as required by law, such unreported income will be reported by the corporation. New language has been added to this section to specify that the income reportable by the nonresident shareholder shall be apportioned by using the apportionment factor of the corporation. (House Bill 379, effective January 1, 1980.)

6. Nonresident corporation officer-income apportionment. Subsection (h) of Idaho Code Section 63-3022 specifies that nonresident officers or directors of certain corporations shall report salaries, fees or other compensation as income to this state. If they fail to do so, such corporations may not deduct the subject salaries, fees, etc. as business expenses. Language has been added to allow apportionment by the nonresident officers or directors of the income reportable to Idaho by applying to the total of such income the apportionment factor of the corporation paying the compensation, as such factor is reported on the corporation's income tax return. (House Bill 551, effective January 1, 1980.)

7. No business situs-financial activities. Section 63-3023A is a new section which has been added to the Idaho Code. It provides that certain foreign (out-of-state) entities such as corporations, banks, trust companies, etc., not maintaining an office in Idaho shall not be deemed to have an Idaho business situs by reason of carrying on in this state any one or more of the following actvities:

   (a) Creating, acquiring or purchasing of loans, secured or unsecured, or any interest therein;
   (b) Collecting and servicing of loans in any manner whatsoever and the making of credit investigations and physical inspections and appraisals of real or personal property securing any loans or proposed to secure any loans;
   (c) Soliciting of applications for loans which are sent outside this state for approval; and
   (d) Filing of security interests; maintaining or defending any action or suit; holding, selling, assigning, transferring, collecting or enforcing any loans, or foreclosing or other disposition thereof, including acquiring title to property securing such loans by foreclosure, deed in lieu of foreclosure, or otherwise, as a result of default under the terms of the mortgage, deed of trust or other security instruments relating thereto, or the holding, protecting and maintaining of said property so acquired or the disposition thereof. (House Bill 426, effective July 1, 1980.)

8. Income tax credit for property used to produce ethanol alcohol for use as "Gasohol". This new law* (63-3024C) provides that the value of any personal property or improvements used or constructed for the purpose of manufacturing ethanol alcohol for use as a blend in making "gasohol" shall be allowed as a credit against individual or corporate income taxes. The credit is allowed on a declining scale; from eight-tenths of one percent (0.8%) of the value of such property used during the first year to two-tenths (0.2%) the fourth year. No credit is allowed after the fourth year and no credit is allowed for land. (Senate Bill 1247aa, effective July 1, 1980.)

*The Senate Bill assigns Code Section 63-3025 to this new law. However, Code Section 63-3025 has also been reinstated under House Bill 474. (See item 4, above.) The Section enacted by S.B. 1247aa has been assigned Idaho Code Section Number 63-3024C by the Idaho Code Commission.

ABANDONED PROPERTY

Chapter 5, Title 14, Idaho Code was repealed and a new Chapter 5 was added by the 1980 Legislative session.

Specifically, the language provided in the new chapter provides greater clarity to the intent of the law by providing more explicit instructions for reporting abandoned property; specific provisions for indemnification of holders; provisions for the payment of interest on certain accounts; and penalties for noncompliance of holders. Other changes include providing authority for disposition of property by the Tax Commission according to its nature and deemed worth and requirements for publishing notices of abandoned property which has been reported.

PROPERTY TAX

1. Taxpayer must notify equitable title holder. The taxpayer shall deliver to the equitable title holder, if other than the taxpayer, or other third party, a true copy of the taxpayers' valuation notice on or before the second Monday in June and a true copy of the tax notice and levy sheet on or before the second Monday of December (House Bill 381).

2. Occupancy tax. Under penalty, the owner of newly constructed and occupied, after July 1, 1980, improvements must report to the county assessor. The assessor will make an appraisal of the improvements. The notice of occupancy tax due, collection of the tax, distribution of funds, lien process, and the right of appeal are all handled in the same manner as are property taxes that are placed upon the real and personal, personal, and subsequent tax rolls.

   The valuation of the occupancy tax shall be kept on a separate roll and submitted by abstract category number to the State Tax Commission annually.

   The occupancy tax is revenue which can be budgeted outside of the 1% limitation. (House Bill 396)

3. Taxes due upon demand. All taxes shown on the personal property and mobile home roll shall be due and payable to the tax collector on demand and shall be due and become delinquent on December 20 or the day following the demand due date if so specified by the tax collector on the demand tax notice. (House Bill 440)

4. New formula for computing in lieu of business inventory tax money. Effective July 1, 1980, a formula by which the sales tax money paid by the state to the counties in lieu of business inventory tax will be allocated to the taxing districts of the county on the basis of a percentage.

   The percentage factor developed by formula for each taxing district is applied to the quarterly sales tax warrant to determine the dollar amount each taxing district will receive. (House Bill 455)

5. Prepayment of ad valorem taxes. A new chapter (63-1601 through 63-1608) was created to provide for permissive prepayment of ad valorem taxes to minimize the

impact of new business or industrial development on public facilities of the area. (House Bill 522)

6. New relaxed requirements for circuit breaker. The residency requirement has been reduced from three years to the year immediately preceding the application for circuit breaker. It excludes, as of January 1, 1981, capital gains from household income. The amount of tax relief will be based upon the current year rather than past year's levy. It also provides for claimants whose applications have been disapproved by the State Tax Commission to apply for an ordinary hardship exemption between the fourth Monday of November and the first Monday of December. (House Bill 620)

7. Junior college district exempt from 1% control. Levies for junior college districts shall be exempt from the 1% limitation. (House Bill 668)

8. Districts may collect fees for services. Taxing districts, notwithstanding any other provision of law, may impose or cause to be collected fees for those services provided by that district which would otherwise be funded by ad valorem tax revenues. (House Bill 680)

9. Speculative portion of agricultural property exempt. The speculative portion of value of agricultural property is exempt. The Tax Commission must adopt rules and regulations implementing this section (63-105cc). They shall establish economic rent, average crop rental and capitalization rates. (House Bill 697)

10. Homestead exemption - 1980 only. For 1980 the Legislature provided for a homestead exemption, 63-105DD, Idaho Code, on residential improvements, owner occupied as the primary dwelling place. The exemption equals the lesser of ten thousand dollars or 20 percent of the market value of the residential improvements. It does not include land value in the exemption. If the primary residence is in a portion of a commercial structure then the exemption would apply to the prorated area used as the residence. (House Bill 748)

11. Definition of market value in Section 63-111, I. C. The terms "assessed value," "assessed valuation," "value," "valuation," "cash value," "full cash value," "true value," and "true cash value," shall mean "market value for assessment purposes," as defined by rules and regulations of the State Tax Commission. (House Bill 755)

12. 1% tax limitation implementation law. All calculations of tax rates must be made against market value. Taxing districts wishing to collect more than the 1979 freeze amount on their budgets must have an override election in order to increase the operating portion of budgets funded from ad valorem taxes. School districts must have a simple majority of the voters. As much as a 4% increase can be levied without an override election if the increase does not exceed the 1% limitation test levy. (House Bill 795)

13. Overweight, overwidth or overlength vehicles subject to ad valorem tax. It is the intent of this bill to make certain vehicles such as log jammers, loaders and similar fixed load vehicles used in the logging industry which are normally operated in an overweight, overwidth or overlength condition subject to ad valorem tax rather than extend the registration requirements of Section 49-127, Idaho Code, to them. In summary, to be licensed they must be titled, if titled they are subject to sales tax, if not licensed they are subject to ad valorem tax. (Senate Bill 1305)

14. Fee not to exceed $1.50 for vehicle license administration. The amount of fee to be collected on each motor vehicle registration shall be set by the board of county commissioners conditioned on the annual budget requests of their county assessor for the administration of motor vehicle licensure, and the fee shall be applied as a proportional reduction of the current expense ad valorem tax charges of the county. (Senate Bill 1380)

SALES TAX

1. Interest rate-8%. Sections 63-3626(c) and 63-3632(c) have been changed to specify that interest on sales tax credits, refunds or deficiencies shall be computed at 8% instead of 6%. (House Bill 380, effective July 1, 1980.)

2. Sales tax exempt-farming and logging machinery. Idaho Code Section 63-3622(d) was amended by adding the words "licensed or" to the provision that excludes motor vehicles from the exemption by the new language, . . . "nor shall this exemption include motor vehicles licensed or required to be licensed by the laws of this state" . . . Subsection (v) was amended and exempts ". . . the sale of motor vehicles and motor equipment not required to be licensed and used as log jammers, log loaders, farm tractors and implements of husbandry;" . . . (House Bill 396aa, effective July 1, 1980.)

3. Sales tax exempt-health-related entities. Subsection (s) of Idaho Code Section 63-3622 now exempts from sales and use taxes sales to and purchases by, among other, health-related entities as follows: . . . "Health-related entities as used herein shall mean the Idaho Cystic Fibrosis Foundation, March of Dimes, American Cancer Society, Mental Health Association, Idaho Association of Retarded Citizens, Idaho Heart Association, United Cerebral Palsy, Arthritis Foundation, Muscular Dystrophy Foundation, National Multiple Sclerosis Society, Rocky Mountain Kidney Association, American Diabetes Association, and Easter Seals, together with said entities' local or regional chapters or divisions." (House Bill 575, effective March 20, 1980.)

4. Exempt motor vehicle sales to family members. Occasional sales as defined by Idaho Code Section 63-3612A have been expanded to include subsection (f) . . . "Sales of motor vehicles between members of a family related within the second degree of consanguinity." The second degree of consanguinity would include the following blood relatives (not related by marriage) of the person making the sale: grandparents, parents, children, brothers, sisters, grandchildren. (House Bill 629, effective July 1, 1980.)

5. Title or registration as proof of sales tax payment to other states. A registration certificate or title issued by another state or subdivision thereof for a vehicle, or trailer as defined in Section 49-101, Idaho Code, or a vessel as defined in Section 39-2401, Idaho Code, shall be sufficient evidence of payment of a general retail sales or use tax under the new provisions of Idaho Code Section 63-3621(1). Currently, only the states of Alaska, Delaware, Montana, New Hampshire and Oregon do not have a sales tax and none of the other states have a sales (use) tax rate lower than Idaho's 3% rate. Accordingly, unless the relevant title or registration has been issued by one of the five (5) nonsales tax states, such title or registration should be accepted as evidence of payment of the tax. (House Bill 671, effective April 1, 1980.)

OTHER TAXES AND TAX MATTERS

1. Wine and beer tax increases and distribution. Idaho Code Sections 23-1008(b) and 23-1319 now provide that some of the beer and wine taxes collected will be credited to the alcoholism treatment account (House Bill 639, effective April 10, 1980.)

2. Beer and wine taxes collectible from wholesalers. Idaho Code Sections 23-1008, 23-1048, and 23-1319 have been amended. The changes, in general, shift the liability for payment of beer and wine taxes from brewers and producers to wholesale distributors.

   Also, new Sections 23-105A and 23-1322A have been added to allow collection and enforcement procedures provided by the Idaho Income Tax Act, Sections 63-3042 through 63-3065A, inclusive, to apply and be available to the Tax Commission for enforcement and collection of beer and wine taxes. (House Bill 704, effective July 1, 1980.)

3. Unclaimed property. A new Chapter 5, Title 14, Idaho Code has been enacted relating to unclaimed property. The implementing bill is 21 pages in length and contains extensive changes. (House Bill 693, effective March 31, 1980.)

4. Multistate tax compact account-appropriations. A new Idaho Code Section, 63-3709, has been added to Chapter 37, Title 63. This section creates a multistate tax compact account in the office of the State Treasurer and provides for payments into and continual appropriations from the account for the Multistate Tax Commission. (House Bill 498, effective July 1, 1980.)

5. Special fuels (diesel) change in method of payment. Idaho Code Section 49-126 has been amended by deleting the requirement that privately owned automobiles using "special fuels" (diesel) pay a monthly registration fee in lieu of the ordinary motor vehicles fuel tax. Instead, such privately owned automobile owners will hereafter pay the excise tax on diesel fuel "at the pump" when they fill their fuel tanks. The current tax rate is 9½¢ per gallon.

   The motor vehicles for which the monthly fee has been paid in advance will not have to pay the tax "at the pump" until the expiration date of the prepaid registration fee. (House Bill 536aa, effective April 1, 1980; House Bill 532aa, effective April 1, 1980; House Bill 530, effective March 31, 1980.)

6. Gasohol -- defined. Gasohol is defined as a motor fuel containing a minimum of a ten percent (10%) blend of anhydrous ethanol from agricultural or forest products, or wastes of such products; Idaho Code Section 63-2402(b). (House Bill 531, effective March 31, 1980.)

7. Gasohol refund account - motor fuel refunds. Idaho Code Section 63-2432(b) has been amended to read as follows: . . . "(b) 1. An amount of money shall be transferred to the motor fuels refund fund, which is hereby created, sufficient to pay current refund claims; provided that during the period July 1, 1980, to June 30, 1984, each claim shall be treated as follows; (i) each claim shall be paid in the amount of fifty per cent (50%) of the claim as filed and allowed; and (ii) an amount equal to fifty per cent of the claims paid shall be transferred, no less frequently than quarterly, to the gasohol refund account, created in Section 63-2432A, Idaho Code. All refunds authorized to be paid by this act shall be paid from the motor fuels refund fund. 2. At the end of each fiscal year, if claims against the gasohol refund account exceed the revenue in the

account, an amount of money shall be transferred to the gasohol refund account sufficient to pay outstanding claims against the account."

A new section (63-2432A) creates a gasohol refund account and provides that any licensed distributor of motor fuel may file claims against the gasohol refund account in the amount of 4¢ per gallon of gasohol on which motor fuels tax has been paid. (Senate Bill 1245aa, effective July 1, 1980.)

8. Log jammers and loaders no longer defined as commercial vehicles. Log jammers and loaders have been removed from the definition of commercial vehicles under Idaho Code Section 49-127(d). (Senate Bill 1305, effective April 2, 1980.)

PROPOSED LEGISLATION 1981

1. Amend Section 63-112 as it pertains to requiring owners of land which will be used strictly for farming to sign one application stating this intent.

   Whenever land which appears on the recorded application is used for other than agricultural, the owner shall notify the county assessor and the assessor shall cause a statement to be recorded which subjects those lands to a rollback tax. The rollback tax shall be a lien upon the land and becomes due and payable at the time of the change in use.

   "Rollback" shall mean the period preceding the change in use of the land not to exceed five years during which the land was valued, and taxed as agricultural land.

   PURPOSE: To provide more concise guides for evaluating, for assessment purposes, land being devoted to agricultural use which, because of location may have an urban or other influence which would only inure to the benefit of the owner upon change of use.

   The owner would have a choice and a responsibility of declaring how the land would be used and would not be required to prove income from crops, etc., of any prescribed amount to qualify for agricultural land appraisal once the declaration was filed in the county recorder's office.

2. Amend Section 63-3902 to include mobile homes and industrial improvements along with residential and commercial structures now listed.

   PURPOSE: Achieve greater uniformity in applying the occupancy tax, especially in the residential category, by including mobile homes.

3. Amend Section 63-403. New and additional assessments to include real or personal property which was not discovered and thus omitted from the roll the preceding years.

   PURPOSE: Property which should rightfully have been assessed, should not be allowed to escape a preceding year's assessment.

4. Amend Section 38-211 to set the value for taxation purposes at $5.00 per acre rather than $1.00 per acre on reforestation land.

   PURPOSE: This merely moves the valuation level to full market value from an assumed 20% ratio of "assessment" and is "clean up" legislation.

5. Amend Section 63-109 to include leasehold interests as personal property assessable for ad valorem tax.

   PURPOSE: This will allow an allocation of value to the leasehold portion of the interest which accrues to the benefit of the lessee when the terms of the lease relate a rental of less than economic rent. It is necessary to achieve a full market value appraisal level equitable with property which is leased at an economic rent level.

BRIEF NARRATIVE DESCRIPTION OF THE PRINCIPAL REVENUE PROGRAMS IN IDAHO

The following is a brief narrative description of the various principal revenue programs in Idaho. It is here offered for quick general reference.

PROPERTY TAX

All property within the jurisdiction of this state, not expressely exempted, is subject to assessment and taxation. All real and personal property is to be appraised and assessed by the county assessor, for assessment purposes, at market value as of the December 31, 1978 level.

The property tax in Idaho is used entirely for the support of public schools, cities, counties, and special districts. No property tax has been levied and collected to finance state needs, except for bonded indebtedness, since 1965.

Taxes on real and secured personal property are due by the 20th of December and are collected by the county treasurer. One-half of the tax can be paid by December 20 and the other half by June 20 next without penalty. Unsecured personal property is valued by the assessor and the taxes due thereon are collected by the treasurer upon demand.

Inventories, livestock and forest products are not subject to taxation. Household belongings and clothing are not taxed. Neither are automobiles which are licensed under the state's motor vehicle laws. Other exemptions include properties of religious, fraternal and educational organizations and institutions.

Partial tax liability is exempted for the retired, the elderly, the blind, fatherless children under eighteen, widows, widowers, and certain American veterans. The extent of the exemption is dependent upon income. Application forms are available through the county assessors' offices.

A timber severance tax of 12½% of the stumpage value is collected on timber severed from lands classified under the reforestation act. The tax is collected by the assessor of the county in which the timber is severed. Timber growing on other lands is taxed as other properties are taxed.

Operating property (public utilities, railroad car companies and railroads) is valued and assessed by the State Tax Commission, which apportions and certifies assessed values to county auditors. The county auditors calculate the amount of tax in the same manner as is applied to real and personal property.

Rural electrical associations pay a tax in the amount of 3½% of gross revenue (in lieu of property tax) as computed by the State Tax Commission and is apportioned to counties on a wire mile basis.

When an individual property owner disagrees with the value placed on his property by the assessor, his complaint should be taken first to the assessor. In the event further action is deemed necessary, the following avenues are open to the property owner: (1) The County Board of Equalization; (2) The State Board of Tax Appeals; (3) The District Court; (4) The Supreme Court.

County officers who administer the valuation and taxing of property are offered aid and training through the State Tax Commission's Education Department.

The rate of taxation on property is governed by the needs of the various taxing authorities. County Commissioners, City Councils and School Trustees hold public budget hearings and approve or adjust budgets submitted. However, all operating budgets have been frozen at the 1979 levels. Bonded indebtedness must be approved by a two-thirds majority of the property owners affected.

For 1980, the Legislature granted an exemption to homeowners on their principle residence, amounting to 20% of the value of the residential improvements only or $10,000, whichever is less.

PERSONAL INCOME TAX

In the operation of its government, Idaho places considerable reliance upon personal and corporate income taxes. Idaho has had a personal income tax since 1931. For salaried workers, the income tax is collected mainly by withholding. The method is similar to the federal system, in that withholding rates are tailored to the income, personal exemptions, etc., of the employee. The withholding tables and formulas approximate as nearly as possible the actual tax liability of each wage earner.

Every employer must withhold from wages, salaries and bonuses an amount substantially equivalent to the tax due. Farmers and all other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.

For tax years beginning on or after January 1, 1959, Idaho has adopted the federal definition of taxable income with some adjustments:

Rates to Apply to the State Taxable Balance

Rate of Tax:	If Single:	Rate of Tax:	If Joint:
1st $1,000	2%	1st $2,000	2%
Next $1,000	4%	Next $2,000	4%
Next $1,000	4.5%	Next $2,000	4.5%
Next $1,000	5.5%	Next $2,000	5.5%
Next $1,000	6.5%	Next $2,000	6.5%
All over $5,000 . .	7.5%	All over $10,000 . .	7.5%

A tax is imposed for each taxable year on the taxable income of resident individuals, estates and trusts and upon the taxable income of nonresidents or part-year resident individuals, estates, and trusts from Idaho sources. The taxable income of part-year residents from sources within the state is determined in the same manner as provided for nonresidents.

Persons other than corporations are allowed a $15 grocery credit ($30 for senior citizens) against taxes due for each person for whom a deduction is taken. Tax credits are also available to individuals for contributions made to qualifying educational institutions, political contributions, investment in personal property used to produce "gasohol," and for an Idaho resident's payment of income taxes to other states.

A $10 permanent building fund tax is paid by every taxpayer required to file a return except persons who are blind or receiving public assistance at the close of their tax year. Spouses filing joint returns are deemed single persons for this purpose.

While deductions for personal exemptions were limited to $750 per exemption in 1979, they are increased to $1,000 per exemption for 1980 to agree with those allowed for federal purposes.

Nonresident individuals with income from Idaho sources may be allowed a credit for income tax paid to Idaho if the same income is reported on the return filed in their state of residence. The credit, if allowed, must be claimed on the return filed in the state where the taxpayer is a resident.

CORPORATION NET INCOME TAX

A tax is imposed on the taxable income of any corporation derived from sources within Idaho, at the rate of 6.5% of such taxable income. An additional tax of $10 is paid by every taxpayer filing a return, with the exception of those electing to file under the provisions of Section 1372 of the Internal Revenue Code as a "Subchapter-S corporation."

Taxable income is "taxable income" as defined in the Internal Revenue Code with certain adjustments. Multistate corporations whose only activity within Idaho consists of sales not in excess of $100,000 may instead pay a tax at the rate of 1% of gross sales within Idaho.

Corporations may be entitled to tax credits for contributions made to qualifying educational institutions located within Idaho and for investment in personal property used to produce "gasohol."

All domestic and foreign corporations having a business situs in the State of Idaho are subject to this tax. Multistate corporations are subject to allocation and apportionment sections of the Uniform Division of Income for Tax Purposes Act.

Insurance companies, in lieu of this tax, pay a tax based upon premiums.

Corporation Fees and Taxes/Franchise Tax

For taxable years ending on or before June 30, 1980, firms filing corporation papers under the laws of the State of Idaho and qualifying foreign corporations wishing to do business in the State of Idaho are required to pay filing fees ranging from $20 for firms with authorized capital stock of $25,000 and less, to $300 for those with capital stock in excess of $1,000,000.

All such corporations at the time of filing Articles of Incorporation, except such as are exempt, are required to pay the Annual Corporation License Tax prorated by quarter for the remaining portion of the fiscal year ending June 30. Corporations having shares of stock of NO PAR VALUE must pay on the valuation of $100 for each share of such stock and capitalization and tax will be estimated upon that basis.

For all taxable years ending on or after July 1, 1980, a corporation franchise tax equal to two-tenths of one percent (.2%) of net taxable income, or net distributable income in the case of corporations filing pursuant to Section 1372 of the Internal Revenue Code, shall be imposed to replace the corporation filing fees described above. The franchise tax, which shall be computed before application of carrybacks, carryovers and credits, is limited to a minimum of $20 and a maximum of $500 for each corporation which operates or is authorized to conduct business within the state.

The franchise tax, which is to be computed and paid with the annual filing of the corporation income tax return, shall apply to all corporations except state regulated insurance companies, corporations which are not organized for pecuniary profit and nonproductive mining corporations.

Domestic Corporations

Other miscellaneous costs - approximately $10.00.

Foreign Corporations

Other miscellaneous costs - approximately $10.00.

MINE LICENSE TAX

Rate of tax: 2% of the value of ores mined or extracted; due and payable on the same date the income tax return is due. This tax applies to every person, copartnership, company, joint stock company, corporation or association in the business of mining.

ELECTRICITY TAX

A tax of 1/2 mill per kilowatt hour is imposed on the production of electrical energy produced in the State of Idaho by means of water power. Exempt from the tax is electricity used for pumping water for irrigation purposes and that used in manufacturing, mining, milling, smelting, refining and processing.

INHERITANCE AND GIFT TAXES

Idaho has no Gift Tax, per se.

Idaho imposes an inheritance tax according to the relationship of the beneficiary to the decedent and the amount received.

The tax is computed on the true market value, at the time of death, of decedent's net estate at the rates set out in the schedule following. Exemptions are deducted from the aggregate value of the property transferred and the tax is computed on the remainder. In computing the tax, it should also be remembered that Idaho is a community property state and the laws governing inheritance of community property differ from those governing the descent of separate property. Community property passes to a surviving spouse exempt from inheritance tax. The tax is computed on estates of nonresident decedents in the same manner as in the case of resident decedents.

Transfers are taxable when made by will, intestate law, grant or gift in contemplation of death, or grant or gift intended to take effect in possession or enjoyment at or after death. Jointly held property is taxable at the death of one of several joint owners.

Transfers of real and tangible property located within the state are subject to tax. Intangible personal property which has gained a business situs within the state is also taxable under the Idaho statutes; however, states having a reciprocal agreement of exemption are generally recognized and can exercise the exemption.

Classes of Beneficiaries:

I. Spouses, lineal issue, lineal ancestors, adopted, or mutually acknowledged children or their lineal issue.

II. Brothers or sisters or their descendants, wives or widows of sons or husbands of daughters.

III. Brothers or sisters of parents or their descendants.

IV. All others.

Exemptions	Class of Beneficiary			
	I	II	III	IV
Community property transferred to a surviving spouse is fully exempt.				
Separate property transferred to widow or widower.	$50,000	--	--	--
Community or separate property transferred to a minor child of the decedent.	$50,000	--	--	--
Community or separate property transferred to others.	$30,000	$10,000	$10,000	$10,000

Rates of Tax					
Value of Inheritance in excess of exemption					
First increment	$ 1 - $ 25,000	2%	4%	6%	8%
Second increment	$ 25,001 - $ 50,000	4%	6%	9%	14%
Third increment	$ 50,001 - $100,000	6%	8%	12%	20%
Fourth increment	$100,001 - $200,000	8%	12%	15%	30%
Fifth increment	$200,001 - $500,000	10%	16%	20%	30%
Sixth increment	$500,001 - and over	15%	20%	25%	30%

SALES AND USE TAXES

The Idaho sales tax is a tax imposed directly upon retail sales transactions involving the sale of tangible personal property and certain other sales such as admission charges or charges for the use of recreational facilities. The Idaho sales tax is a tax upon the purchaser which the retailer is required to collect and remit to the Tax Commission. The Idaho use tax is a complimentary tax which is imposed upon the use, storage or other consumption of tangible personal property in the State of Idaho if no sales tax was paid on the purchase of the property. The current tax rate is 3%.

Our present "Sales Tax Act" was enacted in 1965. Sales and Use Tax follows only the property and individual income tax as a major revenue source. It is an important part of Idaho's "three-legged tax structure."

MOTOR VEHICLE AND SPECIAL FUELS TAX

A special fuel means and includes all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles, except it does not include motor fuel as defined in Section 63-2402, Idaho Code.

The amount of the special fuel tax is 9½¢ per gallon of sales. All vehicles weighing less than 16,000 pounds are required to pay the 9½¢ state tax at the time of purchase of special fuel, to the Tax Commission. Dealers of special fuel are required to file a quarterly tax return with the Department of Revenue and Taxation, State Tax Commission. A special fuel dealer is any person in the business of handling special fuel who delivers any part thereof into the fuel supply tank of any motor vehicle under 16,000 pounds not owned by him. A special fuel is any fuel other than gasoline used to generate power to propel any motor vehicle. Before a person may act as a special fuel dealer in the State of Idaho, he must hold an uncancelled Special Fuel Dealer's License. The license must be returned for cancellation when the dealer sells his business or discontinues selling special fuel. Before a license is issued, the person must first post with the Department of Revenue and Taxation, State Tax Commission, a surety bond in the minimum amount of $500, or the equivalent of two (2) months' fuel tax liability, whichever is greater.

The Special Fuel Law exempts from the tax all fuel sold for non-highway uses. Also, the law exempts from the tax any vehicle paying a use fee pursuant to Section 49-127(d)7, Idaho Code.

Therefore, the tax should be collected from all special fuel vehicles which have a gross vehicle weight under 16,000 pounds.

A tax of 3½¢ per gallon is imposed on all aviation fuel except for military aircraft.

TOBACCO AND CIGARETTE TAXES

Cigarettes are taxed at the rate of 91/200 of $.01 for each cigarette, which tax shall be paid by the wholesaler and collected by the State Tax Commission. All tobacco products are subject to tax in the State of Idaho. Tobacco products are taxed at 35% of the wholesale sales price.

ANNUAL CIGARETTE LICENSE

Retail	$ 10.00
Wholesale--Fixed	25.00
Wholesale--Mobile	25.00
Vending machine operator	10.00 and in addition,
Each vending machine	2.00

All cigarette licenses expire on December 31 of each year. Licenses are issued by the Miscellaneous Tax Section.

1% INITIATIVE

The second regular session of the Forty-fifth Idaho Legislature made several amendments with H.B. 795 and H.B. 755 affecting the 1% Initiative and placed an effective date retroactive to January 1, 1980.

Most dramatic among the amendments was the requirement that all property, both real and personal, shall be appraised or indexed to reflect 1978 market value levels and be assessed at 100% of those levels; it also placed restrictions on revenue derived from property tax.

Since H.B. 795 was not approved until April 10, 1980, it placed a very heavy burden on the county assessor and his staff to meet the assessment deadline requirements for 1980. Many counties assisted by State Tax Commission staff were compelled to develop index factors from current market data to be applied to values that were of record on the 1979 assessment rolls. Some counties contracted with a private appraisal firm to assist them in their appraisals or index factors or were able to reappraise with their own staff.

While all counties were able to get their assessment rolls out on time or with a short extension granted by the Tax Commission, a good many fell short of getting the desired results of a fully acceptable appraisal program.

While we have indicated that many counties may not have attained the desirable level of appraisal program, we, however, must point out that every county in the state made a concerted effort to comply with the legislative mandate, while working under very adverse conditions such as shortage of qualified personnel, short budgets and a very short time frame.

We wish to commend the county assessors, the county commissioners and other elected officials for their cooperation and diligent effort put forth during the past year. We feel that the counties are now in the best position ever to be able to bring their assessment rolls to the required levels.

All counties must continue to improve their appraisal programs. For those counties which have been forced to index old values that have not had an appraisal on them within the past three years, we feel that they must re-appraise those properties before a fully acceptable level of equalization can be realized.

The following information shows the approximate number of parcels statewide that the county assessors and staff had to review to bring to the assessment levels for 1980 rolls as mandated by the Legislature. The report does not include the number of personal property parcels.

Agriculture	Commercial	Industrial	Mining	Mobile Homes	Other Rural
117,446	28,237	988	1,788	44,429	53,863

Recreational	Residential	Timber	Other	TOTAL
610	335,029	8,558	3,062	594,010

For the 1980 tax roll, the Industrial Appraisal Division of the State Tax Commission recommended market values to the county assessors on 295 industrial properties throughout the State of Idaho. The estimated market value on these properties for 1980 was approximately $1,150,000,000. The value of individual properties changed in a wide range from the 1979 values from a minor decrease to a 700% increase. A typical change on an individual industrial property was an 80% increase in market value.

The Industrial Appraisal Division is now a permanent part of the State Tax Commission. This division will continue a maintenance and a value review program on the industrial properties each year. In addition to the properties reappraised for the 1980 tax roll, there are several other groups of industrial properties, e.g., mines, grain elevators, newspapers, etc., that will be appraised by the Industrial Appraisal Division over the next several years.

UNIFORM ASSESSMENT

Section 63-201A, Idaho Code, stipulates that the State Tax Commission will prescribe and furnish uniform forms and computer software to Idaho counties for the purpose of assisting counties in property appraisal and taxation procedures.

Since the program was adopted by the Legislature in 1977, many county computer feasibility studies have been made and several counties have subsequently ordered and installed in-house computers. At least 15 counties have either installed or plan to install the uniform computer software and approximately 30 counties use the various uniform forms (tax notices, assessment notices, appraisal forms, etc.).

Approximately 30 counties have currently (or previously) installed Burroughs L-series computers. In 1977, there were approximately 50 of these computers installed with a very limited supply of software reflecting no uniformity. These counties have received programming support which has enabled them to:

1. Obtain higher utilization of the computer hardware.
2. Subscribe to uniform forms/procedure usage.
3. Computerize additional courthouse applications.
4. Save in excess of $150,000 in programming costs.

The net results of this program have increased county computer usage, reduced county expenses, and standardized the appraisal and taxation forms/procedures for property. These objectives have been evasive to Idaho counties for decades. Much has been accomplished, but a great deal yet remains to be done.

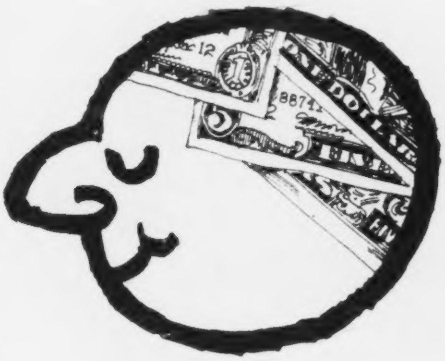
THE AUDIT BUREAU

The Audit Bureau, since the formation of its present structure in July 1977, has made substantial progress in its efforts to achieve equitable enforcement of the tax programs administered by the State of Idaho.

During FY 80 and continuing into FY 81, budgeting problems have continued to impair the progress made in the agency's effort to attain its goals. This difficulty is demonstrated, insofar as the Audit Bureau is concerned, in the fact that we are presently staffed with seven fewer income and sales tax auditors than were authorized when FY 80 began. The inflationary pressures which have affected all operating expenditure categories are resulting in necessary reductions in the level of audit related travel. Accordingly, audit resources are necessarily being devoted to less potentially productive cases than should be worked because of the increasing inadequacy of our audit travel funding.

	FY 1977-78	FY 1978-79	FY 1979-80
Sales & Use Tax	$1,187,923	$1,454,419	$1,548,808
Motor Fuel Taxes	363,576	387,787	404,425
Cigarette & Tobacco Taxes	17,911	27,802	34,230
Beer & Wine Taxes	8,326	12,078	8,021
Income Taxes -			
Corporate	1,661,169	2,100,258	1,827,745
Individual	824,570	699,520	1,130,911
Inheritance Tax	607,496	366,063	472,323
Unclaimed Property	85,061	70,950	58,796
Total Audit Recoveries	$4,756,032	$5,118,877	$5,485,259

Despite these budgetary problems, however, our audit effort has been enhanced during FY 80 due largely to our commitment to improved audit staff training, development of better audit selection capabilities, more coordinated audit and program planning and to the formulation of more progressive and comprehensive audit procedures. Audit generated revenues were, therefore, improved in FY 80, once again demonstrating that the average auditor produces approximately six times his cost in annual audit recoveries.



Since the future promises a continuation of the budgetary difficulties which have surfaced during the past year, the continued success of our audit program depends upon our ability to create innovative, effective responses to the challenges which will arise. We are confident that careful planning and the optimum utilization of our professional audit staff will enable us to meet these challenges.

LEGAL SECTION

Idaho Code Section 63-3066 directs the Attorney General to act as legal counsel and advisor to the State Tax Commission. There are presently assigned to the State Tax Commission as counsel four Deputy Attorneys General. These attorneys have the primary responsibility of acting as counsel for the Idaho State Tax Commission and for representing the interests of that Commission before the courts. The office includes a para-legal tax auditor who is on the Tax Commission's payroll and secretarial support also provided by the Tax Commission. In addition to the duties listed above, the attorneys advise and assist the Tax Commission in the process of resolving administrative tax appeals filed with the Tax Commission, drafting regulations and legislation, and other legal matters.

In matters involving litigation, the office appeared on behalf of the State Tax Commission before the Idaho Supreme Court in several cases. Important cases include:

ASARCO v. The State Tax Commission, 99 Idaho 942. In this case the Idaho Supreme Court established that dividends, interest, capital gains, rents and royalties received by ASARCO from operating subsidiaries not doing business in Idaho but whose business operations were unitary with ASARCO's Idaho businesses were includible as Idaho apportionable income. ASARCO appealed this decision to the United States Supreme Court. The United States Supreme Court vacated and remanded to the Idaho Supreme Court for reconsideration in light of Mobil Oil Corporation v. Commissioner of Taxes of Vermont, 445 U.S. ____ (1980),--see below. The issue remains pending before the Idaho Supreme Court.

Richardson, et al. v. State Tax Commission, 100 Idaho 705. This case established important guidelines for the application of the sales tax production exemption as it applies to a lumber mill operation in particular and other producers in general. The Court agreed with the State Tax Commission that required pollution control equipment and standby safety equipment were incidental to the production operation and, therefore, subject to tax. Other equipment alleged by the Tax Commission to be subject to tax such as waste disposal equipment was determined to be nontaxable.

School District No. 25 v. State Tax Commission. 101 Idaho ____. In this case, the Supreme Court rejected a challenge to the constitutionality of Idaho Code Section 63-707 relating to the methods by which the value of operating property of electric utilities is apportioned by the Tax Commission among the various counties in which the utility does business. The decision is primarily based upon a broad interpretation of the legislature's power to make reasonable classifications when enacting state taxing schemes. A petition for rehearing has been denied by the Court.

During the period, the office also appeared as amicus curiae together with the Multistate Tax Commission (MTC) and a number of other states in Mobil Oil Company v. Commissioner of Taxes of Vermont. Personnel from this office assisted directly and substantially in the drafting of the amicus brief in that case. The decision rendered by the United States Supreme Court is entirely favorable to the states' position and is expected to support Idaho's position before the Idaho Supreme Court in the ASARCO case discussed above.

During the period, the office was successful in representing or assisting in the representation of Nez Perce and Kootenai Counties in cases before the federal courts. These cases were:

> Brooks, et al. v. Nez Perce County. In this case, heirs of a reservation Indian sought recovery from the county of property and damages for Indian land wrongfully taken from the Indian in 1923. The court ruled that although the Indian's heirs were entitled to return to the land (which was conceded by the county) the county was not liable for any money damages.
>
> Harmon v. Ingalls. In this unpublished decision by the Ninth Circuit Court of Appeals, the court ruled that the administrative and judicial review process provided by the State of Idaho for taxpayers who are dissatisfied with their property taxes are adequate and sufficient remedies even though they may not provide for class action relief or payment of interest on refund of taxes. Because the relief is adequate and sufficient, the federal courts are denied jurisdiction for any claim for relief arising from the Idaho property tax laws.

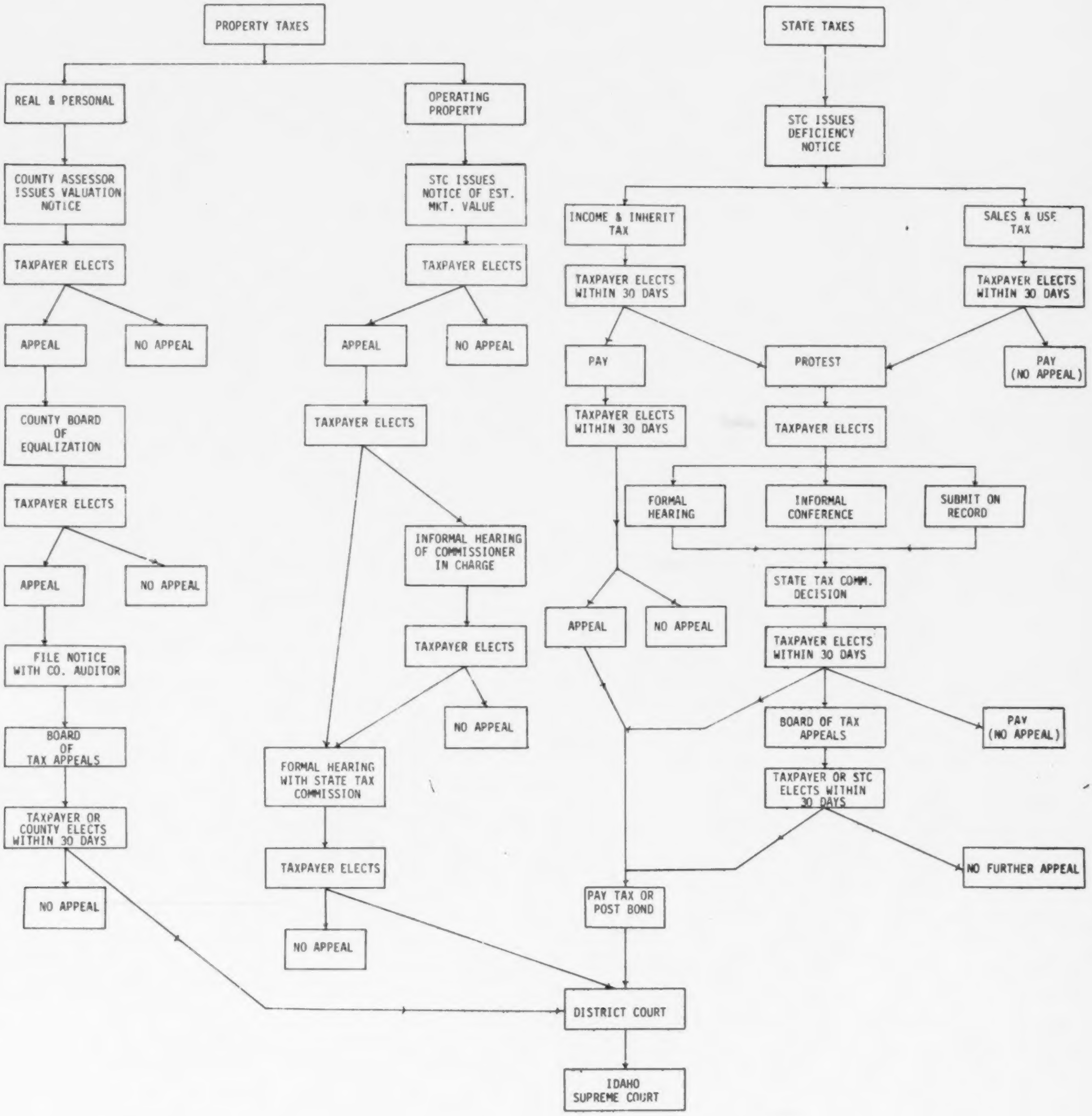
The office has also acted as local counsel for the Multistate Tax Commission in an important federal court case in which United States Steel Corporation is resisting efforts by the MTC to audit that company on behalf of Idaho and other states.

In addition to the foregoing matters the office, during the period of this report, has represented the State Tax Commission in more than sixty different lawsuits in the various district courts throughout the State of Idaho. Further, at any given time, ten to fifteen matters were pending before the Idaho Board of Tax Appeals.

In administrative proceedings before the State Tax Commission, attorneys participated in more than one hundred informal conferences with taxpayers and several formal hearings before the Tax Commission in addition to a number of miscellaneous matters including hearings on regulations and orders to show cause before the Commission.

Finally, attorneys also perform the duties of house counsel for the State Tax Commission, advising the Commission and its staff on a variety of matters such as the leasing of office space and employment practices.

TAXPAYERS APPEAL PROCEDURE - STATE OF IDAHO


PROPERTY TAXES
STATE TAXES
REAL & PERSONAL
OPERATING PROPERTY
STC ISSUES DEFICIENCY NOTICE
COUNTY ASSESSOR ISSUES VALUATION NOTICE
STC ISSUES NOTICE OF EST. MKT. VALUE
INCOME & INHERIT TAX
SALES & USE TAX
TAXPAYER ELECTS
TAXPAYER ELECTS
TAXPAYER ELECTS WITHIN 30 DAYS
TAXPAYER ELECTS WITHIN 30 DAYS
APPEAL
NO APPEAL
APPEAL
NO APPEAL
PAY
PROTEST
PAY (NO APPEAL)
COUNTY BOARD OF EQUALIZATION
TAXPAYER ELECTS
TAXPAYER ELECTS WITHIN 30 DAYS
TAXPAYER ELECTS
TAXPAYER ELECTS
FORMAL HEARING
INFORMAL CONFERENCE
SUBMIT ON RECORD
INFORMAL HEARING OF COMMISSIONER IN CHARGE
APPEAL
NO APPEAL
STATE TAX COMM. DECISION
APPEAL
NO APPEAL
TAXPAYER ELECTS
TAXPAYER ELECTS WITHIN 30 DAYS
FILE NOTICE WITH CO. AUDITOR
NO APPEAL
BOARD OF TAX APPEALS
PAY (NO APPEAL)
BOARD OF TAX APPEALS
FORMAL HEARING WITH STATE TAX COMMISSION
TAXPAYER OR STC ELECTS WITHIN 30 DAYS
TAXPAYER OR COUNTY ELECTS WITHIN 30 DAYS
TAXPAYER ELECTS
NO FURTHER APPEAL
NO APPEAL
PAY TAX OR POST BOND
NO APPEAL
DISTRICT COURT
IDAHO SUPREME COURT

TAX CALENDAR FOR COLLECTION OF REVENUE

Type of Tax	Due Date of Application or Report
Beer Revenue Tax	15th of each month
Cigarette License	Annually on January 1
Cigarette Tax	Collected by sale of stamps
Individual Income Tax	April 15
Corporation Income Tax	15th day of 4th month following close of taxable year
Income Tax, Employers' Monthly Withholding Tax Returns	Jan. 31, Feb. 25, March 25, April 30, May 25, June 25, July 31, Aug. 25, Sept. 25, Oct. 31, Nov. 25, Dec. 25
Income Tax, Employers' Quarterly Withholding Tax Returns	January 31, April 30, July 31 and October 31
Income Tax, Farmer-Employers' Yearly Withholding Tax Returns	January 31
Kilowatt Hour Tax	15th of each month
Mine License Tax	15th day of 4th month following close of taxable year
Motor Fuels Tax Reports	Last day of each month
Sales Tax	25th of each month
Tobacco Tax	20th of each month
Wine Tax	15th of each month
Inheritance Tax	Nine months from date of death of decedent
Hotel/Motel Tax (Greater Boise Auditorium District)	25th day of each month for prior month

COMPARATIVE STATEMENT OF CASH RECEIPTS

Fiscal Years 1979 and 1980

INCOME TAXES	Cash Receipts July 1, 1978- June 30, 1979	Cash Receipts July 1, 1979- June 30, 1980	Amount Increase (Decrease)
Individual Income Taxes			
Gross Collections	$198,179,389.34	$212,788,252.09	$14,608,862.75
Distributed to:			
General Fund	150,224,719.10	161,332,278.04	
Income Tax Refund Fund	39,456,297.25	42,336,380.90	
State Building Fund	8,445,809.18	9,016,983.68	
Political Campaign Fund	104,147.00	76,117.00	
Suspense Fund	(51,583.19)	26,492.47	
Corporation Income Taxes			
Gross Collections	$ 39,247,067.62	$ 42,603,939.91	$ 3,356,872.29
Distributed to:			
General Fund	31,351,270.62	33,999,216.02	
Income Tax Refund Fund	7,840,317.00	8,497,303.89	
State Building Fund	55,480.00	107,420.00	
TOTAL INCOME TAXES	$237,426,456.96	$255,392,192.00	$17,965,735.04
SALES TAXES			
Gross Collections	$129,906,386.62	$137,113,923.65	$ 7,207,537.03
Distributed to:			
General Fund	91,463,559.16	95,984,565.55	
Sales Tax Refund Fund	205,853.41	264,534.63	
Social Security Trust Fund	11,796,867.42	12,994,945.67	
Allocation to Counties	25,940,106.63	27,369,877.80	
State Building Fund	500,000.00	500,000.00	
CIGARETTE TAX			
Gross Collections	$ 8,950,396.12	$ 9,039,129.14	$ 88,733.02
Distributed to:			
General Fund	6,878,334.60	6,606,467.49	
State Building Fund	974,226.83	981,935.03	
Water Pollution Control	974,226.83	981,935.03	
Central Tumor Registry	70,000.00	70,000.00	
Cigarette Refund Fund	53,607.86	73,089.05	
Cancer Control	-0-	325,702.54	
BEER TAX			
Gross Collections	$ 3,465,968.82	$ 3,516,215.12	$ 50,246.30
Distributed to:			
General Fund	2,310,923.62	2,344,198.00	
State Building Fund	1,155,045.20	1,172,017.12	
WINE TAX			
Gross Collections	$ 652,493.20	$ 657,602.57	$ 5,109.37
Distributed to:			
General Fund	652,493.20	657,602.57	
TOBACCO TAX			
Gross Collections	$ 714,137.67	$ 771,828.53	$ 57,690.86
Distributed to:			
Water Pollution Control	712,851.18	766,751.57	
Tobacco Prod. Refund Fund	1,286.49	5,076.96	

COMPARATIVE STATEMENT OF CASH RECEIPTS

Fiscal Years 1979 and 1980

	Cash Receipts July 1, 1978- June 30, 1979	Cash Receipts July 1, 1979- June 30, 1980	Amount Increase (Decrease)
KILOWATT HOUR TAX			
Gross Collections	$ 1,651,755.46	$ 1,404,867.35	$ (246,888.11)
Distributed to:			
General Fund	1,651,755.46	1,404,867.35	
MINE LICENSE TAX			
Gross Collections	$ 552,340.58	$ 1,905,915.19	$ 1,353,574.61
Distributed to:			
General Fund	552,340.58	1,905,915.19	
HOTEL/MOTEL TAX			
Gross Collections	$ 101,359.03	$ 271,597.81	$ 170,238.78
Distributed to:			
Hotel/Motel Suspense	101,359.03	271,597.81	
INHERITANCE TAX			
Gross Collections	$ 3,495,073.42	$ 4,529,042.94	$ 1,033,969.52
Distributed to:			
Water Pollution Control	2,786,901.07	3,138,811.85	
Counties	326,100.71	428,563.19	
Inheritance Tax Fund	382,071.64	421,667.90	
Water Resources Development	-0-	540,000.00	
UNCLAIMED PROPERTY			
Gross Collections	$ 70,950.14	$ 58,795.59	$ (12,154.55)
Distributed to:			
Trust Fund	70,950.14	58,795.59	
ESCHEAT TRUST FUND			
Gross Collections	$ 413.73	$ 840.02	$ 426.29
Distributed to:			
Trust Fund	413.73	840.02	
MOTOR FUELS TAX			
Gross Collections	$ 52,607,676.00	$ 49,248,310.67	$ (3,359,365.33)
Distributed to:			
Highway Fund	39,890,301.47	37,107,804.96	
Admin. & Coll. Fund	245,500.00	223,500.00	
Motor Fuels Refund Fund	2,499,165.00	2,499,925.32	
Aeronautics Fund	816,122.06	802,767.85	
Waterways Fund	489,889.47	455,283.26	
City Gasoline Tax	8,175,699.62	7,604,854.93	
Off-Rd. Motor Veh. Fund	489,889.47	455,283.26	
Suspense Fund	1,108.91	(1,108.91)	
Railroad Grade Crossing	-0-	100,000.00	
STORE LICENSES			
Gross Collections	$ 5,712.00	$ 0	$ (5,712.00)
Distributed to:			
Idaho Dev. & Pub. Fund	5,712.00	0	
CAR COMPANIES AD VALOREM TAX			
Gross Collections	$ 65,159.58	$ 78,257.03	$ 13,097.45
Distributed to			
Public School Income Fund	65,159.58	78,257.03	

COMPARATIVE STATEMENT OF CASH RECEIPTS

Fiscal Years 1979 and 1980

GRAND TOTAL OF ALL TAXES COLLECTED	Cash Receipts July 1, 1978- June 30, 1979	Cash Receipts July 1, 1979- June 30, 1980	Amount Increase (Decrease)
	$439,666,279.33	$463,988,517.61	$24,322,238.28
Distributed to:			
General Fund	285,085,396.34	304,235,110.30	19,149,713.96
State Building Fund	3,592,592.03	3,842,722.15	250,130.12
State Refund Fund	47,351,331.98	50,911,950.71	3,560,518.73
State Highway Fund	39,890,301.47	37,107,804.96	(2,782,496.51)
Adm. & Coll.--Hwy. Tax	245,500.00	223,500.00	(22,000.00)
Mtr. Fuel Refund Fund	2,499,165.00	2,499,925.32	760.32
Aeronautics	816,122.06	802,767.85	(13,354.21)
RR Grade Crossing Prot.	-0-	100,000.00	100,000.00
Cities Gas Tax	8,175,699.62	7,604,854.93	(570,844.69)
Waterways Fund	489,889.47	455,283.26	(34,606.21)
Off-Road Mtr. Vehicle Fund	489,889.47	455,283.26	(34,606.21)
Sales Tax Refund Fund	205,853.41	264,534.63	58,681.22
Social Security Trust	11,796,867.42	12,994,945.67	1,198,078.25
Alloc. to Co.--Sales Tax	25,940,106.63	27,369,877.80	1,429,771.17
Alloc. to Co.--Inhr. Tax	326,100.71	428,563.19	102,462.48
Trust Funds--Uncl. Property	70,950.14	58,795.59	(12,154.55)
Trust Funds--Escheat	413.72	840.02	426.29
Water Resources Development	-0-	540,000.00	540,000.00
Water Pollution	4,474,155.70	4,887,498.45	413,342.75
Central Tumor Registry	70,000.00	70,000.00	-0-
Cancer Control	-0-	325,702.54	325,702.54
Inher. Tax Refund Fund	382,071.64	421,667.90	39,596.26
Public School Income Fund	65,159.58	78,257.03	13,097.45
Suspense Fund	(50,474.28)	25,383.56	75,857.84
Building Fund Suspense	7,537,969.18	7,935,633.68	397,664.50
Idaho Dev. & Pub. Fund	5,712.00	-0-	(5,712.00)
Political Contributions	104,147.00	76,117.00	(28,030.00)
Hotel/Motel Suspense Acct.	101,359.03	271,597.81	170,238.78

COMPARATIVE STATEMENT OF TAX COLLECTIONS AND COST OF ADMINISTRATION

Fiscal Years Ended June 30, 1968 to June 30, 1980

Fiscal Year	Gross Tax Collections	*Cost of Administration	Percent Cost of Administration
1968	$109,648,322	$1,260,813	1.15
1969	121,958,585	1,393,259	1.14
1970	133,823,215	1,418,175	1.06
1971	147,673,856	1,640,750	1.11
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	463,988,518	5,133,200	1.11

*Includes Administration, Audit & Collection expense only.

EXPENSE BY PROGRAM FOR THE STATE TAX COMMISSION FOR FISCAL YEAR 1980

Administration & Support	$ 762,500
Audit & Collections	4,370,700
Ad Valorem	572,900
Uniform Assessment Development	602,200
Circuit Breaker	2,870,000
Multistate Tax Compact	47,000
	$ 9,225,300

SUMMARY OF AUDIT AND COLLECTIONS RECOVERIES ON CURRENT AND DELINQUENT RETURNS
During Fiscal Years Ended June 30, 1966 to June 30, 1980

Fiscal Year Ended	Individual Income and Withhldg. Tax	Corporation Income Tax	Sales and Use Tax	Motor Fuels and Misc. Taxes	Inheritance and Unclaimed Property	Total Audit Recoveries
June 30, 1966	$ 707,051	$ 170,903		$ 56,180		
June 30, 1967	862,711	879,874	$1,036,307	47,064		
June 30, 1968	722,376	441,792	852,180	53,281		
June 30, 1969	1,096,433	848,484	1,031,288	84,929		
June 30, 1970	1,262,106	1,128,302	1,004,942	192,811		
June 30, 1971	1,412,205	2,011,896	966,547	206,218		
June 30, 1972	1,488,413	1,513,949	987,632	157,991		
June 30, 1973	1,846,867	949,726	951,896	235,425		
June 30, 1974	2,191,392	2,769,385	1,507,946	255,739		
June 30, 1975	2,299,218	1,876,171	1,994,385	129,613		
June 30, 1976	3,817,498	3,492,895	2,270,489	185,079		
June 30, 1977	3,633,670	2,135,867	2,736,495	197,392		
*June 30, 1978	853,690	1,661,169	1,187,923	389,876		
*June 30, 1979	699,520	2,100,258	1,454,419	427,667	$437,013	$5,118,877
*June 30, 1980	1,130,911	1,827,745	1,548,808	446,676	531,119	5,485,259

*Audit recoveries only. Does not include deficiencies pending or under protest.

COMPARATIVE STATEMENT OF GROSS TAX COLLECTIONS During Fiscal Years Ended June 30, 1976 to June 30, 1980

Type of Tax	Fiscal Yr Ended June 30, 1976	Fiscal Yr Ended June 30, 1977	Fiscal Yr Ended June 30, 1978	Fiscal Yr Ended June 30, 1979	Fiscal Yr Ended June 30, 1980
Income Tax	$162,848,872.66	$181,709,834.37	$202,563,010.05	$237,426,456.96	$255,392,191.93
Sales Tax	88,874,044.63	103,859,557.73	118,866,211.52	129,906,386.62	137,113,923.65
Cigarette Tax	8,902,789.81	9,012,079.41	9,131,246.75	8,950,396.12	9,039,129.14
Beer Tax	3,062,865.88	3,241,115.94	3,326,708.35	3,465,968.82	3,516,215.12
Wine Tax	488,451.77	502,307.23	591,589.60	652,493.20	657,602.57
Tobacco Tax	517,872.36	599,353.51	651,468.81	714,137.67	771,828.53
Kilowatt Hr. Tax	1,255,728.49	597,124.69	510,421.35	1,651,755.46	1,404,867.35
Mine License Tax	413,648.92	203,234.42	273,459.92	552,340.58	1,905,915.19
Inheritance Tax	3,572,421.96	3,599,327.41	3,750,393.38	3,495,073.42	4,529,042.94
Motor Fuels Tax	41,659,873.44	48,130,108.67	50,153,726.91	52,607,676.00	49,248,310.67
Store Licenses	107,412.00	111,067.50	111,822.00	5,712.00	-0-
Unclaimed Property	50,742.81	33,795.25	85,114.92	70,950.14	58,795.59
Escheat	28,941.32	11,293.80	8,448.81	413.73	840.02
Car Co. Ad Valorem	78,155.59	71,818.55	81,788.75	101,359.03	271,597.81
Hotel/Motel	-0-	-0-	-0-	65,159.58	78,257.03
TOTALS	$311,861,821.64	$351,682,018.48	$390,105,411.12	$439,666,279.33	$463,988,517.61

SUMMARY OF INCOME TAX COLLECTIONS BY TAXABLE YEARS
During Fiscal Year Ended June 30, 1980

	Taxable Year	Amount Collected	Total for Type of Tax
CURRENT RETURNS			
Individual Income Tax Returns			
For Calendar and Fiscal Year	1979-1980	$47,551,459.37	
Total Individual Income Tax			$ 47,551,459.37
Withholding Tax Returns			
Total Withholding Tax			158,712,336.92
Total Individual Income Tax			$206,263,796.29
Corporation Income Tax Returns			
For Calendar Year	1979	36,126,583.48	
For Fiscal Year	1979-1980	2,875,207.15	
Total Corporation Income Tax			$ 39,001,790.63
Fiduciary Income Tax			
For Calendar Year	1979	387,372.68	
For Fiscal Year	1979-1980	54,833.31	
Total Fiduciary Income Tax			442,205.99
TOTAL CURRENT INCOME TAX			$245,707,792.91
DELINQUENT RETURNS AND ADDITIONAL TAXES			
Individual Income Tax		$ 6,038,412.87	
Corporation Income Tax		3,602,149.28	
Fiduciary Income Tax		17,344.67	
Suspense		26,492.47	
TOTAL DELINQUENT TAXES			9,684,399.29
TOTAL INCOME TAXES FROM ALL SOURCES			$255,392,192.20

SUMMARY OF TAX REFUNDS DURING FISCAL YEAR ENDED JUNE 30, 1980

FROM STATE REFUND FUND

Individual Income Tax	Number of Refunds	Amount of Refunds
Refunds on prior years to 1977	4,554	$ 1,242,992.07
Refunds on 1978 Returns	57,515	7,525,811.28
Refunds on 1979 Returns	237,270	32,289,717.90
Total Individual Income Tax Refunds	299,339	$41,058,521.25
Withholding Tax	310	285,371.98
Fiduciary Tax	61	16,259.34
Corporation Tax	1,443	3,138,660.02
Cigarette, Beer and Wine Taxes	493	124,151.03
Other Refunds:		
Mine License	1	422.00
State Insurance Fund	4	13,501.93
Tobacco	8	5,763.72
Kilowatt Hour	0	0
Unused Sales Tax Credit Refunds	27,159	1,071,779.05
Total Refunds from State Refund Fund	328,818	45,714,430.32
FROM INHERITANCE TAX REFUND FUND		
Inheritance Taxes	211	$ 211,303.15
FROM SALES TAX FUND		
Sales Tax Refund	413	264,737.13
FROM MOTOR FUELS REFUND FUND		
Refund of Gasoline on Off-Highway Use	10,130	2,411,876.93
WARRANT CANCELLATIONS FROM REFUND FUND		
State Refund Fund		103,128.22
Sales Tax Fund (Refunds)		274.07
Motor Fuels Refund Fund		620.73
Inheritance Tax Refund Fund		11,545.00

INDIVIDUAL INCOME TAX RETURNS PROCESSED IN THE FISCAL YEAR
COMPARATIVE TABLE OF GROWTH

Fiscal Years June 30, 1932 to June 30, 1980

Taxable Year	Number of Returns	Individual Income Tax Liability Income Adjustments	Average Per Return
1931	12,902	$ 38,245.83	$ 2.96
1932	8,854	37,843.70	4.27
1933	13,612	116,126.49	8.53
1934	18,304	242,144.18	13.23
1935	23,586	419,685.21	17.79
1936	30,324	695,041.08	22.92
1937	35,710	699,573.65	19.59
1938	37,503	519,199.88	13.84
1939	42,451	691,338.91	16.29
1940	53,691	962,001.67	17.92
1941	60,024	1,388,091.09	23.13
1942	90,731	2,060,621.08	22.71
1943	99,437	2,486,163.41	25.00
1944	103,630	2,931,961.83	28.29
1945	101,537	3,207,085.62	31.58
1946	136,024	4,668,352.96	34.32
1947	147,266	5,457,263.39	37.05
1948	162,546	5,771,979.31	35.50
1949	126,881	5,092,661.74	40.13
1950	130,445	6,244,772.22	47.87
1951	126,179	6,565,424.13	48.21
1952	141,243	6,607,467.85	46.78
1953	144,723	4,559,284.51	31.50
1954	147,893	4,845,318.19	32.76
1955	160,112	7,051,776.14	44.04
1956	178,419	9,047,187.93	50.71
1957	179,285	11,739,882.75	65.48
1958	184,911	13,260,623.85	71.71
1959	195,469	17,847,365.87	91.31
1960	193,773	17,764,436.26	91.68
1961	200,176	18,508,532.07	92.46
1962	207,832	20,284,674.02	97.60
1963	209,210	23,935,516.10	114.40
1964	214,555	28,284,751.24	131.83
1965	211,681	23,849,845.01	112.67
1966	228,265	25,939,714.76	113.63
1967	226,511	28,033,964.00	123.76
1968	234,536	31,487,595.00	134.25
1969	247,840	34,554,457.00	139.42
1970	248,871	40,459,605.00	162.57
1971	268,505	50,208,183.35	186.99
1972	273,071	56,692,253.28	207.61
1973	297,231	72,019,820.85	242.30
1974	312,787	90,199,879.37	288.37
1975	322,921	97,804,058.13	302.87
1976	334,756	112,424,816.88	335.84
1977	339,700	135,953,715.78	400.22
1978	363,115	156,432,184.65	430.81
1979	398,534	163,079,408.89	409.19

CORPORATION INCOME TAX RETURNS PROCESSED IN THE FISCAL YEAR
COMPARATIVE TABLE OF GROWTH

Fiscal Years June 30, 1932 to June 30, 1980

Taxable Year	Number of Returns	Corporation Income Tax Liability Income Adjustments	Average Per Return
1931	3,043	$ 61,816.96	$ 20.31
1932	3,089	54,335.58	17.59
1933	2,567	209,185.14	81.49
1934	2,425	400,377.23	165.10
1935	2,469	782,945.90	317.11
1936	2,528	1,233,651.24	487.99
1937	2,409	1,540,279.22	639.38
1938	2,468	886,285.34	359.11
1939	2,242	1,068,866.87	476.75
1940	2,278	1,409,926.10	618.93
1941	2,193	1,287,398.38	587.05
1942	2,095	1,715,279.51	818.75
1943	2,008	1,520,102.48	757.02
1944	1,978	1,599,759.03	808.77
1945	1,892	1,567,690.81	828.58
1946	2,036	2,054,374.95	1,009.02
1947	2,332	3,318,440.18	1,423.00
1948	2,560	3,930,179.80	1,535.22
1949	2,672	2,811,988.36	1,052.39
1950	2,763	4,052,477.56	1,466.69
1951	2,865	3,841,149.90	1,340.72
1952	2,888	3,331,297.78	1,153.50
1953	3,063	2,582,334.18	843.07
1954	3,207	2,767,071.82	862.82
1955	3,387	3,932,182.68	1,160.96
1956	3,575	4,109,359.00	1,149.47
1957	3,770	4,054,289.83	1,075.41
1958	4,069	4,942,101.67	1,214.57
1959	4,044	4,631,153.04	1,145.19
1960	4,366	5,049,481.60	1,156.55
1961	4,573	4,761,369.98	1,041.19
1962	4,887	5,268,273.69	1,078.02
1963	4,998	5,810,900.61	1,162.65
1964	5,245	7,700,234.98	1,468.11
1965	5,552	8,268,620.59	1,489.30
1966	5,677	8,252,873.23	1,453.74
1967	5,664	7,436,461.43	1,312.93
1968	6,189	9,074,425.43	1,466.22
1969	6,855	9,945,476.71	1,450.84
1970	7,624	10,266,632.71	1,346.62
1971	9,550	10,967,231.21	1,148.40
1972	9,030	14,208,293.99	1,573.45
1973	9,514	18,885,713.10	1,985.05
1974	10,132	23,521,207.63	2,321.48
1975	11,630	24,070,537.65	2,069.69
1976	11,803	26,242,297.16	2,223.36
1977	11,926	27,762,894.82	2,327.93
1978	13,493	31,797,451.38	2,356.59
1979	14,076	35,863,130.61	2,547.83

STATE OF IDAHO - KILOWATT HOUR TAX - BY MONTHS - FISCAL YEAR JULY 1, 1979 TO JUNE 30, 1980

	KILOWATT HOURS					Tax Paid
Month	Generated	Used for Irrigation*	Used for Industry*	Not Sold	Total Taxable Generated	Col. (6) x 1/2 Mill
(1)	(2)	(3)	(4)	(5)	(6)	(7)
June - 1979	558,774,190	134,693,056	166,698,394	67,646,881	189,735,859	$ 94,867.93
July	478,831,085	163,521,250	99,892,475	55,679,890	159,737,470	79,868.74
August	400,745,243	141,939,141	107,681,699	5,786,591	145,337,812	72,668.91
September	397,369,189	105,903,128	130,605,248	9,330,493	151,530,320	75,765.16
October	418,983,070	72,786,098	154,417,649	26,708,396	165,070,927	82,535.47
November	447,769,711	11,572,134	154,329,769	55,812,335	226,055,473	113,027.74
December	417,872,232	1,279,202	108,321,984	39,030,232	269,240,814	134,620.40
January - 1980	468,830,429	328,642	134,901,986	44,868,750	288,731,051	144,365.52
February	407,268,173	309,028	134,932,464	(2,542,003)	274,568,684	137,284.34
March	452,988,071	292,662	167,360,035	24,475,123	260,860,251	130,430.13
April	572,787,925	6,476,218	227,613,356	8,314,885	330,383,466	165,191.73
May	842,403,991	100,886,401	313,295,332	79,739,709	348,482,549	174,241.28
TOTALS	5,864,623,309	739,986,960	1,900,050,391	414,851,282	2,809,734,676	$ 1,404,867.35

*Factored in accordance with State Tax Commission Regulations implemented on June 1, 1978.

KILOWATT HOUR TAX - GROSS COLLECTIONS (Distributed to General Fund)

July 1, 1966 to June 30, 1967	$ 597,502.73
July 1, 1967 to June 30, 1968	513,136.78
July 1, 1968 to June 30, 1969	320,279.43
July 1, 1969 to June 30, 1970	403,299.47
July 1, 1970 to June 30, 1971	575,005.25
July 1, 1971 to June 30, 1972	550,288.95
July 1, 1972 to June 30, 1973	826,054.16
July 1, 1973 to June 30, 1974	592,766.45
July 1, 1974 to June 30, 1975	408,064.72
July 1, 1975 to June 30, 1976	1,255,728.49
July 1, 1976 to June 30, 1977	597,124.69
July 1, 1977 to June 30, 1978	510,421.35
July 1, 1978 to June 30, 1979	1,651,755.46
July 1, 1979 to June 30, 1980	1,404,867.35

COMPARATIVE STATEMENT OF SALES TAX COLLECTIONS BY COUNTY

DURING FISCAL YEARS ENDED JUNE 30, 1979 AND JUNE 30, 1980

COUNTY	TAXABLE SALES 1979	TAXABLE SALES 1980	Percent Increase Decrease	GROSS TAX PAID BEFORE REFUNDS 1979	GROSS TAX PAID BEFORE REFUNDS 1980	Percent Increase Decrease
ADA	$ 949,944,782	$1,024,360,350	7.83	$ 28,518,396	$ 30,709,971	7.68
ADAMS	4,302,543	3,911,324	(9.09)	127,579	117,060	(8.25)
BANNOCK	221,977,886	229,805,583	3.53	6,630,939	6,893,960	3.97
BEAR LAKE	15,535,275	16,379,555	5.43	466,926	490,473	5.04
BENEWAH	17,161,479	17,927,617	4.46	516,742	530,690	2.70
BINGHAM	68,703,333	65,247,206	(5.03)	2,037,547	1,974,937	(3.07)
BLAINE	78,807,333	88,771,279	12.64	2,364,521	2,662,711	12.61
BOISE	3,572,007	4,504,317	26.10	108,442	128,163	18.19
BONNER	78,621,671	84,973,688	8.08	2,371,643	2,564,364	8.13
BONNEVILLE	242,230,630	238,758,050	(1.43)	7,282,504	7,170,727	(1.53)
BOUNDARY	16,060,254	16,109,348	.31	481,533	482,837	.27
BUTTE	6,857,888	7,305,717	6.53	201,781	219,838	8.95
CAMAS	1,614,822	1,801,710	11.57	49,124	54,555	11.06
CANYON	221,736,238	225,870,577	1.86	6,657,737	6,796,347	2.08
CARIBOU	23,617,602	25,843,146	9.42	709,683	778,000	9.63
CASSIA	76,425,711	82,335,794	7.73	2,285,861	2,476,904	8.36
CLARK	1,822,293	1,711,653	(6.07)	54,614	50,506	(7.52)
CLEARWATER	25,410,916	25,752,167	1.34	762,848	773,515	1.40
CUSTER	8,542,834	10,289,476	20.45	257,607	301,937	17.21
ELMORE	39,483,983	37,434,327	(5.19)	1,179,341	1,126,656	(4.47)
FRANKLIN	20,032,040	22,157,530	10.61	600,357	660,165	9.96
FREMONT	24,793,519	21,094,464	(14.92)	740,500	636,548	(14.04)
GEM	21,950,536	21,350,872	(2.73)	664,628	640,172	(3.68)
GOODING	21,947,788	23,424,640	6.73	658,244	704,047	6.96
IDAHO	36,680,307	37,800,448	3.05	1,104,494	1,175,415	6.42
JEFFERSON	26,642,415	27,187,407	2.05	785,115	754,722	3.87
JEROME	20,546,344	22,650,589	10.24	617,301	679,371	10.06
KOOTENAI	204,996,743	225,164,582	9.84	6,157,420	6,738,350	9.43
LATAH	73,877,198	77,718,615	5.20	2,215,868	2,335,955	5.42
LEMHI	23,748,001	26,718,980	12.51	708,114	799,112	12.85
LEWIS	13,091,794	13,526,736	3.32	397,748	407,455	2.44
LINCOLN	5,158,674	5,653,945	9.60	154,895	170,323	9.96
MADISON	52,893,012	50,012,210	(5.45)	1,589,871	1,493,087	(6.09)
MINIDOKA	35,537,766	38,025,241	7.00	1,069,055	1,135,249	6.19
NEZ PERCE	185,043,390	187,543,935	1.35	5,549,668	5,647,118	1.76
ONEIDA	6,918,395	7,933,066	14.67	206,991	236,185	14.10
OWYHEE	16,874,113	16,314,253	(.33)	507,710	491,451	(3.20)
PAYETTE	22,384,674	21,957,103	(1.91)	674,915	660,656	(2.11)
POWER	11,041,277	11,200,054	1.44	332,458	343,823	3.42
SHOSHONE	59,202,331	67,508,254	14.03	1,770,130	2,018,612	14.04
TETON	7,829,978	8,271,729	5.64	214,478	251,486	17.25
TWIN FALLS	196,076,567	203,842,132	3.96	5,898,485	6,129,040	3.91
VALLEY	19,001,326	23,338,212	22.82	571,135	704,953	23.43
WASHINGTON	15,908,274	16,105,192	1.24	474,956	484,523	2.01
MULTI-COUNTY	632,683,127	655,396,690	3.59	19,035,803	19,720,654	3.60
OTHER STATES	470,023,060	522,503,457	11.17	14,140,675	15,791,077	11.67
TOTAL	$4,327,312,129	$4,563,493,220	5.46	$129,906,382	$137,113,700	5.55

TOTAL SALES AND TAXABLE SALES BY COUNTY DURING FISCAL YEAR ENDED JUNE 30, 1980

COUNTY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
ADA	2,494,451,189.33	21.54%	1,525,952,962.96	55,862,123.67	1,024,360,350.04	30,709,971.37	22.40%
ADAMS	8,243,560.96	.07%	4,402,665.95	70,429.17	3,911,324.18	117,059.90	.09%
BANNOCK	482,640,362.37	4.17%	260,640,318.57	7,805,538.93	229,805,582.73	6,893,959.78	5.03%
BEAR LAKE	31,540,870.15	.27%	15,314,870.51	153,555.43	16,379,555.07	490,472.88	.36%
BENEWAH	38,627,120.27	.33%	20,923,268.55	223,765.30	17,927,617.02	530,690.00	.39%
BINGHAM	190,669,586.33	1.65%	127,215,510.00	1,793,129.96	65,247,206.29	1,974,936.87	1.44%
BLAINE	136,290,644.54	1.18%	48,688,473.36	1,169,107.74	88,771,278.92	2,662,711.26	1.94%
BOISE	5,260,060.60	.05%	773,664.78	17,921.64	4,504,317.46	128,163.05	.09%
BONNER	151,199,901.56	1.31%	67,313,065.83	1,086,852.64	84,973,688.37	2,564,364.26	1.87%
BONNEVILLE	539,863,219.46	4.66%	317,996,199.69	16,891,030.11	238,758,049.88	7,170,727.08	5.23%
BOUNDARY	29,633,754.32	.26%	13,760,995.50	236,589.18	16,109,348.50	482,836.76	.35%
BUTTE	10,837,860.21	.09%	3,765,058.50	182,915.39	7,305,717.10	219,839.03	.16%
CAMAS	4,905,310.91	.04%	3,153,374.15	49,773.21	1,801,709.97	54,555.00	.04%
CANYON	818,151,390.87	7.07%	599,891,911.11	7,611,097.34	225,870,577.10	6,796,346.82	4.96%
CARIBOU	143,454,810.84	1.24%	120,817,694.68	3,206,029.99	25,843,146.15	777,999.58	.57%
CASSIA	186,491,464.04	1.61%	106,220,217.76	2,064,547.92	82,335,794.20	2,476,903.72	1.81%
CLARK	4,487,638.70	.04%	2,778,608.16	2,622.37	1,711,652.91	50,506.01	.04%
CLEARWATER	41,681,851.30	.36%	16,237,889.35	308,204.63	25,752,166.58	773,515.37	.56%
CUSTER	18,433,883.16	.16%	8,313,028.40	168,621.04	10,289,475.80	301,937.38	.22%
ELMORE	73,698,795.85	.64%	36,858,182.83	593,709.63	37,434,326.65	1,126,656.28	.82%
FRANKLIN	52,627,930.96	.45%	30,660,386.06	189,985.12	22,157,530.02	660,164.70	.48%
FREMONT	62,524,679.10	.54%	41,664,178.83	233,963.58	21,094,463.85	636,547.69	.46%
GEM	142,252,277.35	1.23%	121,433,489.80	532,084.29	21,350,871.84	640,172.18	.47%
GOODING	51,618,799.58	.45%	28,488,020.31	293,861.24	23,424,640.51	704,046.53	.51%
IDAHO	107,008,637.63	.92%	69,229,113.85	20,923.92	37,800,447.70	1,175,415.22	.86%
JEFFERSON	130,251,555.20	1.12%	104,987,827.20	1,923,679.10	27,187,407.10	754,722.47	.55%
JEROME	67,999,200.29	.59%	46,566,937.00	1,218,325.56	22,650,586.85	679,371.08	.50%
KOOTENAI	401,420,309.41	3.47%	185,111,950.26	8,856,222.91	225,164,582.06	6,738,349.64	4.91%
LATAH	191,385,610.66	1.65%	114,867,120.30	1,200,124.18	77,718,614.54	2,335,955.05	1.70%
LEMHI	41,076,113.76	.35%	14,814,578.48	457,444.62	26,718,979.90	799,112.02	.58%
LEWIS	43,494,949.42	.38%	30,027,499.19	59,285.64	13,526,735.87	407,454.62	.30%
LINCOLN	24,621,291.73	.21%	19,015,456.51	48,110.13	5,653,945.35	170,322.66	.12%
MADISON	103,702,901.63	.90%	54,611,692.85	921,000.93	50,012,209.71	1,493,087.18	1.09%
MINIDOKA	114,049,669.31	.98%	76,743,722.13	719,293.51	38,025,240.69	1,135,249.30	.83%
NEZ PERCE	779,922,107.48	6.74%	604,913,020.77	12,534,848.46	187,543,935.17	5,647,118.36	4.12%
ONEIDA	17,342,826.11	.15%	9,590,567.01	180,807.21	7,933,066.31	236,184.57	.17%
OWYHEE	31,222,698.08	.27%	15,033,740.11	125,295.53	16,314,253.50	491,451.40	.36%
PAYETTE	58,001,323.93	.50%	37,444,346.24	1,400,124.89	21,957,102.58	660,655.51	.48%
POWER	33,067,834.26	.29%	22,293,451.59	425,671.31	11,200,053.98	343,822.73	.25%
SHOSHONE	194,293,589.84	1.68%	134,074,580.22	7,289,244.32	67,508,253.94	2,018,612.39	1.47%
TETON	11,950,130.58	.10%	3,691,131.28	12,729.59	8,271,728.89	251,486.24	.18%
TWIN FALLS	422,091,743.41	3.64%	223,708,456.55	5,458,845.09	203,842,131.95	6,129,040.34	4.47%
VALLEY	31,299,747.90	.27%	8,467,362.96	505,827.14	23,338,212.08	704,953.43	.51%
WASHINGTON	37,268,737.77	.32%	21,545,686.97	382,141.91	16,105,192.71	484,523.14	.35%
MULTI-COUNTY ASSOC	1,445,518,231.09	12.48%	869,469,393.01	79,347,801.65	655,396,689.73	19,720,654.09	14.38%
OTHER STATES	1,573,494,620.75	13.59%	1,091,811,971.98	40,820,808.70	522,503,457.47	15,791,077.19	11.52%
TOTAL	11,580,120,847.50	%	7,281,283,642.10	264,656,015.82	4,563,493,221.22	137,113,701.13	%

TOTAL SALES AND TAXABLE SALES BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1980

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
COMMERCIAL FARMS	10,536,931.58	.09%	7,834,630.14	39,685.38	2,741,986.82	84,649.04	.06%
AGRICULTURAL SVC&HUNTING&TRAPPING	126,693,948.51	1.09%	120,358,232.68	1,142,410.65	7,478,126.48	230,888.70	.17%
FORESTRY	85,325.67	%	46,888.64	.00	38,437.03	1,153.12	%
FISHERIES	9,515.07	%	.00	.00	9,515.07	295.46	%
METAL MINING	93,771,237.74	.81%	92,575,804.36	6,504,864.41	7,700,297.79	232,215.42	.17%
COAL MINING	116,417.06	%	5,830.84	.00	110,586.22	3,337.57	%
CRUDE PETROLEUM	188,351.73	%	188,351.73	18,831.34	18,831.34	565.24	%
NON-METALLIC MINERALS	4,514.80	%	1,838.00	.00	2,676.80	90.36	%
OPERATING SAND AND GRAVEL PITS	10,036,925.93	.09%	5,159,507.25	573,333.11	5,450,751.79	164,870.30	.12%
CLAY, CERAMIC, AND REFRACTORY	.00	%	.00	.00	.00	.00	%
PHOSPHATE ROCK - MINING	8,553,711.33	.07%	8,551,496.00	.00	2,215.33	66.46	%
ESTABLISHMENTS / MINING	9,176,894.31	.08%	9,053,812.62	124,205.93	247,287.62	7,691.73	.01%
BLDG CONSTRUCTION-GEN CONTRACTORS	32,972,848.79	.28%	27,130,485.52	8,013,558.04	13,855,921.31	424,945.42	.31%
CONSTRUCTION OTHER THAN BUILDING	55,967,712.51	.48%	50,047,464.39	15,785,726.74	21,705,974.86	699,850.41	.51%
CONSTRUCTION-SPECIAL TRADES	187,920,836.49	1.62%	133,056,468.82	37,752,465.57	92,616,833.24	2,852,861.39	2.08%
MFG ORDANCE & ACCESSORIES	32,591,799.24	.28%	32,553,714.37	1,328,558.38	1,366,643.25	44,711.47	.03%
MFG FOOD & KINDRED PRODUCTS	145,660.67	%	.00	.00	145,660.67	4,369.93	%
MEAT PRODUCTS	276,627,886.16	2.39%	273,587,981.50	50,709.91	3,090,614.57	93,337.83	.07%
DAIRY PRODUCTS	113,164,873.03	.98%	107,384,811.98	1,074,903.63	6,854,964.68	208,161.29	.15%
CANNING AND PRESERVING	105,024,725.57	.91%	103,519,084.11	7,594,199.41	9,099,840.87	317,813.59	.23%
GRAIN MILL PRODUCTS	16,667,015.90	.14%	14,862,045.44	7,320.76	1,812,291.22	54,671.47	.04%
BAKERY PRODUCTS	1,591,019.69	.01%	.00	16,874.00	1,607,893.69	48,236.80	.04%
SUGAR MANUFACTURING	397,046.46	%	231,467.69	290,967.87	456,546.64	14,141.65	.01%
BEVERAGE INDUSTRY	34,288,065.73	.30%	31,930,375.11	693,100.26	3,050,790.88	91,556.80	.07%
GREASE AND TALLOW RENDERING	5,111,213.32	.04%	5,107,008.62	96,856.13	101,060.83	3,322.46	%
MANUFACTURING APPAREL FROM FABRICS	1,766,608.50	.02%	435,211.50	6,543.23	1,337,940.23	40,307.99	.03%
MFG LUMBER & WOOD PROD. (EXC FURN)	2,760,645.48	.02%	2,420,015.62	1,292,010.00	1,632,639.86	11,191.85	.01%
LOGGING CAMPS AND CONTRACTORS	3,784,603.05	.03%	3,070,015.69	360,790.75	1,075,378.11	32,353.77	.02%
SAWMILLS AND PLANING MILLS	233,152,922.79	2.01%	219,238,799.68	1,792,961.02	15,707,084.13	473,222.19	.35%
VENEER PLANTS	487,132,820.10	4.21%	482,794,741.72	5,469,043.92	9,807,122.30	296,116.87	.22%
WOOD PRESERVING PLANTS	17,226,835.98	.15%	14,155,140.06	15,173.86	3,086,869.78	92,870.23	.07%
MANUFACTURING FURNITURE & FIXTURES	38,489,826.74	.33%	32,735,331.36	439,526.99	6,194,022.37	187,119.91	.14%
MANUFACTURING PAPER & ALLIED PROD	73,462,387.79	.63%	70,480,799.13	85,770.26	3,067,358.92	92,068.00	.07%
MANUFACTURING PRINTING & PUBLISHNG	58,636,110.45	.51%	35,595,870.32	381,947.95	23,422,188.08	704,587.00	.51%
MANUFACTURING CHEMICAL&ALLIED PROD	3,589,705.21	.03%	3,514,147.77	.00	75,557.44	2,309.52	%
PAINTS, ETC.	1,003,285.07	.01%	796,849.34	.00	206,435.73	6,191.90	%
MFG OF DRUGS, SALTS, ACIDS, ETC.	50,099,067.54	.43%	48,306,965.45	3,144,873.80	4,936,975.89	156,399.61	.11%
AGRICULTURAL CHEMICALS	100,450,528.43	.87%	100,416,127.61	2,972,829.06	3,007,229.88	90,216.92	.07%
ESTABLISHMENTS MANUFACT GELATIN	12,771,346.99	.11%	12,275,217.59	16,929.07	513,058.47	15,401.69	.01%
MANUFACTURING-PETROLEUM REFINING	6,908,811.88	.06%	6,441,046.84	18,773.38	486,538.42	14,596.14	.01%
PETROLEUM	339,479,857.74	2.93%	330,157,114.87	876,402.40	10,199,145.27	306,670.82	.22%
ESTABLISHMENTS ASPHALT AND TAR	1,218,495.29	.01%	952,530.51	.00	265,964.78	7,978.95	.01%
MFG RUBBER AND MISC PLASTIC PROD	6,573,242.57	.06%	6,208,213.66	414,086.50	779,115.41	25,631.94	.02%
MFG LEATHER AND LEATHER PRODUCTS	2,909,814.04	.03%	1,901,265.87	461.06	1,009,009.23	30,322.46	.02%
MFG STONE, CLAY & GALASS PRODUCTS	115,587,965.62	1.00%	62,466,929.69	2,230,365.65	55,351,401.58	1,660,712.22	1.21%
MANUFACTURING PRIMARY METAL	836.67	%	.00	.00	836.67	25.10	%
IRON AND STEEL FOUNDRIES	57,116,553.62	.49%	47,723,625.78	199,367.74	9,592,295.58	293,391.48	.21%
NONFERROUS FOUNDRIES	15,396,558.86	.13%	13,756,293.38	23,399.81	1,663,665.29	51,361.02	.04%
MFG FABRICATED METAL PRODUCTS	1,798,654.40	.02%	319,514.95	86,567.12	1,565,706.57	47,693.31	.03%
FABRICATION OF FERROUS-NONFERROUS	37,514,887.04	.32%	33,432,851.84	19,608.95	4,101,644.15	123,587.90	.09%
FABRICATED STRUCTURAL STEEL	65,665,464.78	.57%	41,894,210.87	1,193,235.07	24,964,488.98	758,434.29	.55%
ELECTROPLATING	248,791.30	%	223,872.07	32,467.70	57,386.93	1,749.75	%

TOTAL SALES AND TAXABLE SALES BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1980

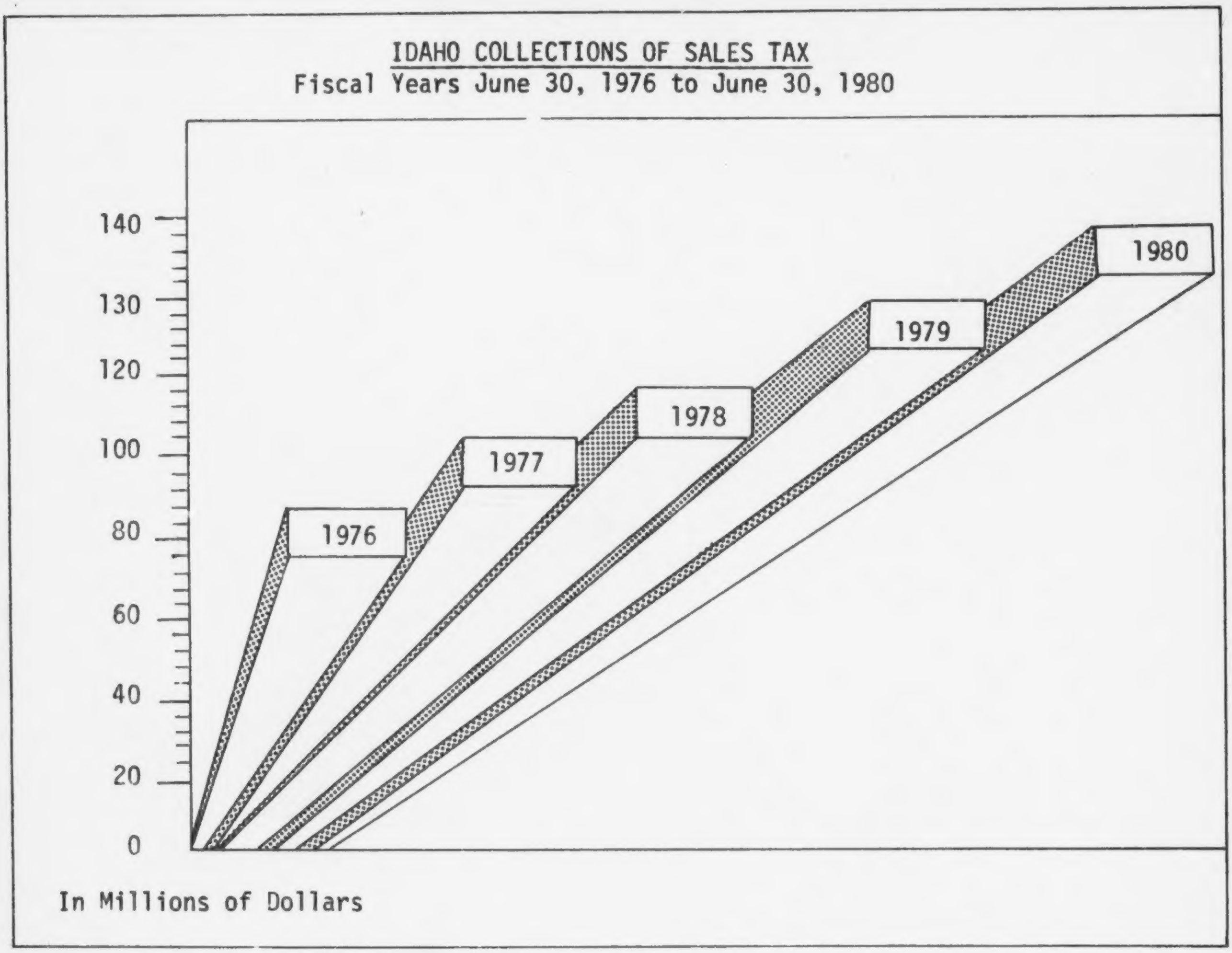
INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
DAIRY PRODUCT STORES	58,997,445.60	.51%	51,331,306.11	56,989.68	7,723,129.17	232,684.41	.17%
RETAIL BAKERIES	6,652,712.02	.06%	2,473,284.77	2,383.87	4,181,811.12	130,043.95	.09%
EGG AND POULTRY DEALERS	8,655,200.16	.07%	4,676,814.56	25,455.34	4,003,840.94	120,369.84	.09%
AUTOMOTIVE DEALERS AND GAS SVC STN	726,568.23	.01%	393,880.27	.00	332,687.96	7,809.25	.01%
MOTOR VEHICLES	720,747,407.14	6.22%	312,853,415.86	1,707,716.76	409,601,708.04	12,309,269.00	8.98%
TIRE, BATTERY & ACCESSORY DEALERS	141,413,425.09	1.22%	73,735,582.13	203,985.37	67,881,828.33	2,038,884.45	1.49%
GASOLINE SERVICE STATIONS	343,861,392.78	2.97%	299,952,416.43	198,429.25	44,107,405.60	1,328,254.73	.97%
MOBILE HOMES, NEW & USED	58,581,909.02	.51%	31,420,588.96	21,698.36	27,183,018.42	817,592.53	.60%
MISCELLANEOUS MARINE, AIRCRAFT	136,273,513.16	1.18%	88,838,410.22	2,711,343.81	50,146,446.75	1,513,528.37	1.10%
RETAIL TRADE-APPAREL & ACCESSORIES	551,196.40	%	8,544.46	1,275.00	543,926.94	16,326.11	.01%
RETAIL CLOTHING	93,681,561.97	.81%	3,765,609.45	98,266.13	90,014,218.65	2,703,086.37	1.97%
SHOE STORES	18,100,636.52	.16%	584,018.49	174,167.70	17,690,785.73	531,356.41	.39%
CUSTOM TAILORS	296,528.93	%	36,314.79	.00	260,214.14	7,800.91	.01%
RETAIL TRADE-FURN, HOME FURNISHING	613,496.85	.01%	77,778.62	.00	535,718.23	16,245.11	.01%
FURNITURE STORES	112,433,240.82	.97%	21,609,205.29	1,939,204.06	92,763,239.59	2,759,543.20	2.01%
HOUSEHOLD APPLIANCE STORES	71,138,542.98	.61%	17,290,358.46	563,913.61	54,412,098.13	1,633,690.19	1.19%
EATING PLACES	293,420,328.25	2.53%	19,121,489.20	1,126,155.76	275,424,994.81	8,227,367.54	6.00%
DRINKING PLACES	54,956,072.73	.47%	2,345,644.44	144,670.54	52,755,098.83	1,591,687.11	1.16%
RETAIL TRADE-MISC RETAIL STORES	69,865.95	%	1,637.50	.00	68,228.45	669.76	%
DRUG STORES	133,812,544.45	1.16%	39,750,166.61	973,869.26	95,036,247.10	2,853,014.13	2.08%
OPTICAL STORES	908,928.96	.01%	185,556.53	.00	723,372.43	21,847.38	.02%
ANTIQUE STORES	16,804,459.81	.15%	4,948,534.77	49,249.22	11,905,174.26	359,179.17	.26%
BOOK AND STATIONERY STORES	17,586,211.19	.15%	2,971,107.40	85,479.10	14,700,582.89	441,093.00	.32%
SPORTING GOODS STORES BICYCLE SHOP	70,892,127.28	.61%	23,857,662.68	107,133.60	47,141,598.20	1,419,765.96	1.04%
FARM AND GARDEN STORES	168,552,318.08	1.46%	146,802,213.11	911,550.73	22,661,655.70	682,963.75	.50%
JEWELRY STORES	26,632,006.05	.23%	2,436,484.88	97,403.33	24,292,924.50	729,934.24	.53%
FUEL AND ICE DEALERS	65,765,636.65	.57%	60,316,183.21	615,754.36	6,065,207.80	182,723.29	.13%
RETAIL STORES, NOT CLASSIFIED	467,722,764.66	4.04%	277,209,334.92	9,276,113.67	199,789,543.41	5,920,370.22	4.32%
BANKING	1,256,199.38	.01%	14,218.29	1,626,455.12	2,868,436.21	87,794.73	.06%
CREDIT AGENCIES OTHER THAN BANKS	2,896,778.26	.03%	215,170.21	588,470.87	3,270,078.92	98,254.28	.07%
SECURITY-COMMODITY&STOCK BROKERS	319,604.83	%	194,781.86	38,400.68	163,223.65	4,896.71	%
INSURANCE CARRIERS	69,959.73	%	9,285.27	119,634.15	180,308.61	5,409.25	%
INSURANCE AGENTS	1,691.00	%	1,311.00	8,072.30	8,452.30	253.57	%
REAL ESTATE	2,075,020.28	.02%	1,508,576.01	14,339.61	580,783.88	17,598.82	.01%
HOLDING & INVESTMENT COMPANIES	92,475.55	%	1,030.75	206,618.29	298,063.09	8,981.89	.01%
SERVICES	101,016,992.28	.87%	9,230,697.73	1,097,653.20	92,883,947.75	2,818,674.01	2.06%
LEASING & RENTAL COMPANIES	96,450,877.62	.83%	36,081,916.34	1,286,325.15	61,655,286.43	1,851,157.65	1.35%
PERSONAL SERVICES	142,157.77	%	72,577.17	25,124.76	94,705.36	2,841.16	%
LAUNDRIES,DRYCLEANERS,BARBER SHOPS	11,920,543.05	.10%	8,735,937.33	1,116,426.87	4,301,032.59	131,799.74	.10%
PHOTO STUDIOS & COMM PHOTOGRAPHERS	11,702,828.36	.10%	2,322,625.35	23,167.61	9,403,370.62	281,770.76	.21%
FUNERAL SVC & CREMATORIES	3,937,726.67	.03%	3,582,264.36	37,857.30	393,319.61	12,187.61	.01%
ADVERTISING AGENCIES	13,018,578.84	.11%	10,571,579.03	69,705.26	2,516,705.07	76,605.00	.06%
CREDIT REPORTING AGENCIES	1,533.20	%	230.48	10,637.00	11,939.72	358.18	%
DUPLICATING ADDRESSING BLUE PRNTNG	705,395.38	.01%	170,223.08	.00	535,172.30	15,443.24	.01%
WINDOW CLEANING	416,718.70	%	300,719.90	52,959.57	168,958.37	5,031.09	%
NEWS SYNDICATES	4,750,150.29	.04%	2,023,502.88	28,663.71	2,755,311.12	85,244.49	.06%
RESEARCH DEVELOPMENT TEST LABS	36,917,169.32	.32%	23,528,984.54	2,846,447.43	16,234,632.21	493,767.76	.36%
AUTOMOBILE REPAIR SVCS AND GARAGES	660,292.56	.01%	354,443.58	865.25	306,714.23	8,952.65	.01%
AUTOMOBILE REPAIR SHOPS	134,749,680.43	1.16%	76,710,432.44	808,722.32	58,847,970.31	1,779,137.57	1.30%
PARKING LOTS	.00	%	.00	34,856.60	34,856.60	1,045.69	%
MISCELLANEOUS REPAIR SERVICES	35,378.79	%	8,668.22	3,055.41	29,765.98	943.89	%
ELECTRICAL REPAIR SHOPS	20,696,193.54	.18%	10,591,513.63	483,683.78	10,588,363.69	320,371.60	.23%

TOTAL SALES AND TAXABLE SALES BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1980

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
MFG MACHINERY AND EQUIPMENT	96,633,705.65	.83%	88,078,980.99	459,976.64	9,014,701.30	273,084.84	.20%
MFG OF ELECTRICAL EQUIPMENT	160,533,835.39	1.39%	141,480,518.24	2,534,404.60	21,587,721.75	648,252.94	.47%
MFG OF TRANSPORTATION EQUIPMENT	331,253.37	%	276,033.83	.00	55,219.54	1,567.61	%
MFG, CARS, TRUCKS, BUSES	849,019.94	.01%	5,143.75	35,140.09	879,016.28	26,414.48	.02%
MFG OF TRAILER COACHES	117,386,020.68	1.01%	114,936,634.73	275,879.85	2,725,265.80	84,027.75	.06%
MANUFACTURING-OPTICAL GOODS	4,335,585.29	.04%	2,716,676.41	5,664.54	1,624,573.42	48,909.64	.04%
MANUFACTURING-JEWELRY, SIGNS &MISC	2,670,227.24	.02%	2,417,010.53	.00	253,216.71	7,645.59	.01%
MFG NEON SIGNS & ADVERTISING DISP	5,760,314.72	.05%	2,100,647.21	242,269.21	3,901,936.72	117,763.62	.09%
MANUFACTURE OF JEWELRY THRU BROOMS	10,108,263.77	.09%	7,434,481.81	6,760,686.82	9,434,468.78	283,235.18	.21%
RAILROAD TRANSPORTATION	4,881,033.12	.04%	29,905.38	31,249,357.35	36,100,435.09	1,074,912.15	.78%
LOCAL AND SURBURBAN TRANSIT	14,721.74	%	1,046.10	11,340.08	25,015.72	751.16	%
MOTOR FREIGHT	22,024,420.10	.19%	19,087,239.95	1,340,411.93	4,277,592.08	145,216.35	.11%
WATER TRANSPORTATION	44,454.76	%	21,114.51	76,939.59	100,279.84	3,003.39	%
AIR TRANSPORTATION	5,120,923.28	.04%	4,693,673.96	1,450,713.75	1,877,963.07	65,514.93	.05%
PIPE LINE TRANSPORTATION-PETROLEUM	.00	%	.00	41,086.91	41,086.91	1,232.60	%
FREIGHT FORWARDING	285,308.54	%	239,945.33	252,439.91	297,803.12	8,934.08	.01%
FURNISHING TRAVEL/SHIPPING INFO	1,484.90	%	389.85	.00	1,095.05	38.56	%
STOCKYARDS-PUBLIC FACILITIES	8,172,918.89	.07%	8,085,276.55	.00	87,642.34	2,679.05	%
COMMUNICATION	661.57	%	.00	24,605.36	25,266.93	776.99	%
TELEPHONE COMMUNICATION	7,500,580.94	.06%	2,457,435.83	27,554,887.76	32,598,032.87	981,622.27	.72%
TELEGRAPH COMMUNICATION	35,391.99	%	.00	92,895.63	128,287.62	3,848.63	%
RADIO BROADCASTING & TELEVISION	11,597,184.10	.10%	11,446,520.56	1,950,134.68	2,100,798.22	63,151.68	.05%
ELECTRIC, GAS & SANITARY SERVICE	199,394.53	%	199,394.53	38,725.61	38,725.61	1,161.61	%
ELECTRIC COMPANIES	116,089,883.89	1.00%	115,070,995.18	16,092,691.21	17,111,579.92	526,224.96	.38%
NATURAL GAS TRANSMISSION&DISTRIBU	139,740,776.53	1.21%	137,303,789.43	1,686,434.99	4,123,422.09	124,803.10	.09%
WATER-DISTRIBUTION FOR SALE	117,700.67	%	5,761.57	256,611.82	368,550.92	11,420.72	.01%
SANITARY SERVICES	51,982.28	%	34,311.64	91,829.11	109,499.75	3,284.93	%
IRRIGATION SYSTEMS	742,605.42	.01%	676,889.50	.00	65,715.92	1,971.46	%
WHOLESALE TRADE	229,154.47	%	133,402.92	.00	95,751.55	2,872.55	%
AUTOMOBILES (WHOLESALE DISTR.)	95,549,021.30	.83%	72,256,207.33	191,221.79	23,484,035.71	704,025.85	.51%
DRUGS, CHEMICALS, ALLIED PRODUCTS	62,043,625.70	.54%	58,079,724.26	107,926.35	4,071,827.79	124,714.85	.09%
WHOLESALE DISTRIBUTION-DRY GOODS	8,733,279.28	.08%	6,274,130.45	4,522.13	2,463,670.96	73,877.43	.05%
WHOLESALE DISTRIBUTION GROCERIES	308,367,450.80	2.66%	292,497,782.63	875,334.13	16,745,002.30	509,736.24	.37%
FARM PRODUCTS	158,898,049.38	1.37%	155,942,158.32	518,143.16	3,474,034.22	104,998.38	.08%
ELECTRICAL GOODS	112,565,580.92	.97%	66,811,856.13	137,336.10	45,891,060.84	1,378,459.74	1.01%
WHOLESALE DISTRIBUTION HARDWARE	101,065,595.15	.87%	64,069,611.59	657,350.57	37,653,334.14	1,132,746.38	.83%
ESTABLISHMENTS WHOLESALE	229,254,016.27	1.98%	171,054,024.33	2,120,965.17	60,320,957.11	1,819,284.19	1.33%
ESTABLISHMENTS WHOLESALE PETROLEUM	694,920,645.81	6.00%	616,628,395.70	1,759,827.85	80,052,077.96	2,397,448.66	1.75%
RETAIL TRADE	778,092.70	.01%	289,284.49	.00	488,808.21	14,664.10	.01%
BUILDING MATERIALS	511,987,464.24	4.42%	226,329,394.10	10,236,398.04	295,894,468.18	8,858,176.53	6.46%
FARM EQUIPMENT SALES	264,527,846.10	2.28%	236,819,944.18	2,587,693.21	30,295,595.13	919,092.76	.67%
CONSTR AND HEAVY EQUIP SALES	89,895,128.89	.78%	69,595,476.51	821,603.43	21,121,255.81	635,674.31	.46%
RETAIL TRADE-GEN MERCHANDISE	396,191.69	%	198,310.10	.00	197,881.59	5,961.12	%
RETAIL STORES DRYGOODS	306,561,306.38	2.65%	14,801,216.66	1,728,438.23	293,488,527.95	8,812,979.56	6.43%
MAIL ORDER HOUSES	98,675,055.48	.85%	2,482,231.77	1,356,202.77	97,549,026.48	2,926,609.75	2.13%
RETAIL SALE OF PRODUCTS OR SERV	10,411,649.61	.09%	3,063,554.37	186,347.74	7,534,442.98	225,987.67	.16%
DIRECT SELLING	31,632,794.80	.27%	5,034,320.94	414,928.56	27,013,402.42	813,942.85	.59%
RETAIL TRADE-FOOD	8,568.07	%	174.75	.00	8,393.32	251.79	%
RETAIL GROCERY STORES	862,624,668.70	7.45%	56,014,440.49	3,591,319.96	810,201,548.17	24,315,917.11	17.73%
MEAT AND FISH MARKETS	142,602,120.65	1.23%	136,717,733.89	183,047.41	6,067,434.17	177,756.10	.13%
FRUIT AND VEGETABLE MARKETS	4,845,969.56	.04%	3,129,546.31	262.57	1,716,685.82	50,514.92	.04%
CANDY, NUT & CONFECTIONERY STORES	3,341,772.86	.03%	1,448,892.52	1,570.12	1,894,450.46	56,898.71	.04%

TOTAL SALES AND TAXABLE SALES BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1980

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
WATCH CLOCK JEWELRY REPAIR	297,443.11	%	89,566.54	8,833.28	216,709.85	6,598.12	%
REUPHOLSTERY & FURNITURE REPAIR	6,838,373.79	.06%	3,384,696.83	49,487.94	3,503,164.90	106,377.72	.08%
BICYCLE SHOP REPAIR LOCKSMITHS	27,288,942.22	.24%	18,129,506.67	848,439.74	10,007,875.29	305,583.20	.22%
MOTION PICTURE THEATRES	13,466,135.72	.12%	196,240.09	84,049.95	13,353,945.58	402,080.18	.29%
AMUSEMENT & RECREATION SERVICES	256,269.19	%	2,675.00	1,119.76	254,713.95	7,667.96	.01%
RECREATION FACILITIES	46,007,594.89	.40%	2,982,834.09	674,878.70	43,699,639.50	1,313,841.40	.96%
PACKER & GUIDE SERVICES	5,261,387.67	.05%	279,418.29	36,211.28	5,018,180.66	153,193.42	.11%
MEDICAL & OTHER HEALTH SERVICES	207,697.16	%	82,124.44	.00	125,572.72	3,767.20	%
PHYSICIANS & SURGEONS	1,876,893.58	.02%	376,197.76	186,046.82	1,686,742.64	50,734.43	.04%
DENTISTS	694,642.58	.01%	382,208.02	385,540.34	697,974.90	22,120.03	.02%
OSTEOPATHS CHIROPRACTORS ETC	608,433.01	.01%	161,266.02	4,577.80	451,744.79	13,633.01	.01%
HOSPITALS AND NURSING HOMES	10,105,253.78	.09%	8,912,024.07	515,891.72	1,709,121.43	51,893.71	.04%
MEDICAL AND DENTAL LABORATORIES	6,544,470.53	.06%	1,777,071.81	182,541.35	4,949,940.07	147,673.45	.11%
OPTOMETRISTS PRESCRIBING & FITTING	11,742,149.74	.10%	4,507,947.12	280,983.04	7,515,185.66	225,927.03	.16%
LEGAL SERVICES	8,030.20	%	8,030.20	11,615.95	11,615.95	348.49	%
PUBLIC STATE SUPPORTED INSTITUTION	37,875,193.32	.33%	18,746,868.89	547,648.01	19,675,972.44	590,596.39	.43%
PRIVATE SCHOOL-PROFIT MAKING INSTI	862,990.76	.01%	331,663.01	5,275.96	536,603.71	16,234.75	.01%
MUSEUMS AND GALLERIES	30,753.68	%	6,638.72	.00	24,114.96	750.85	%
NONPROFIT MEMBERSHIP ORGANIZATIONS	10,600,794.53	.09%	613,153.34	2,952,769.52	12,940,410.71	390,975.77	.29%
MISCELLANEOUS SERVICES	35,437,610.83	.31%	18,122,054.49	4,073,540.37	21,389,096.71	647,275.92	.47%
STATE GOVERNMENT	11,610,777.98	.10%	11,164,545.14	.00	446,232.84	13,400.82	.01%
LOCAL GOVERNMENT	147,281,214.34	1.27%	2,431,042.81	1,060.00	144,849,111.53	4,257,042.22	3.10%
TOTAL	1,580,120,847.50	%	7,281,283,642.10	264,656,015.82	4,563,493,221.22	137,113,701.13	%

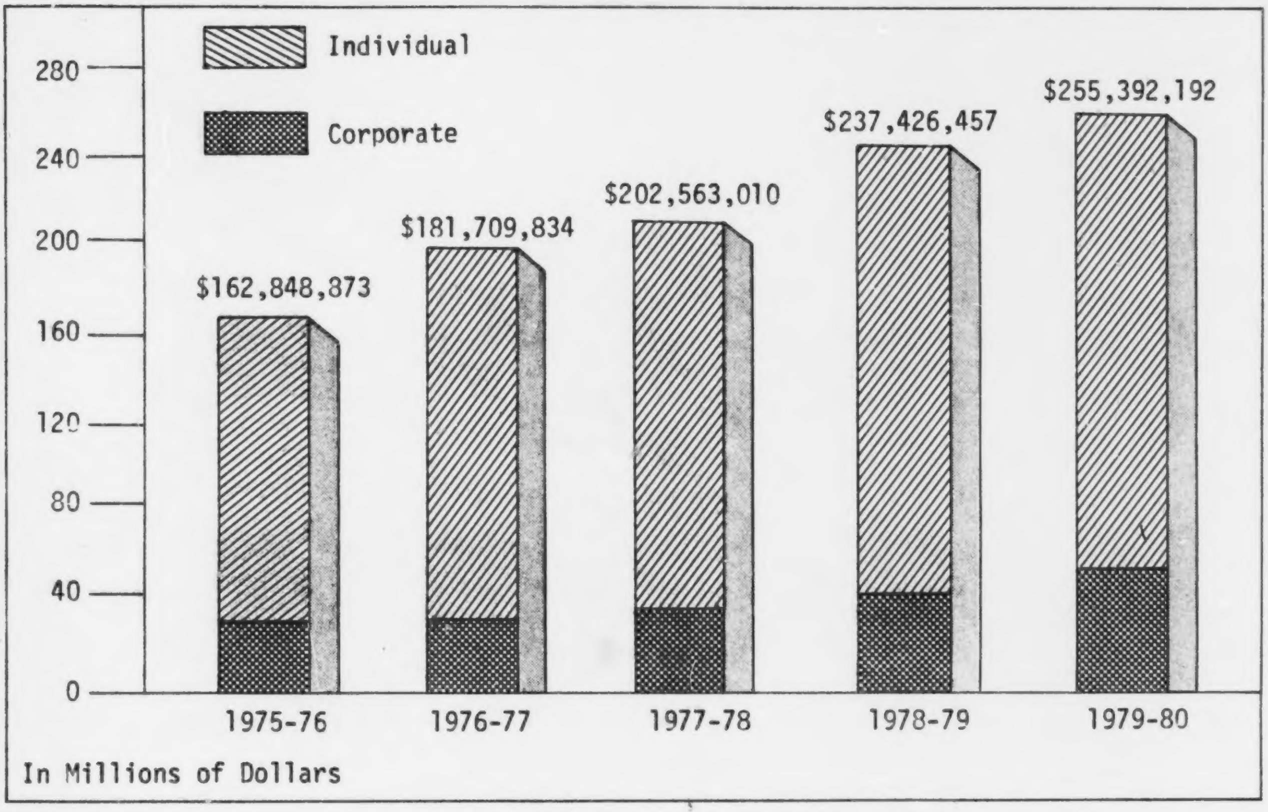


IDAHO COLLECTIONS OF SALES TAX
Fiscal Years June 30, 1976 to June 30, 1980

ALLOCATION OF SALES TAX FUNDS F.Y. 1976 - 1980

Sales Tax Refund	$ 137,458	$ 219,241	$ 157,022	$ 205,853	$ 264,535
Alloc. to Counties	17,747,318	20,728,064	23,741,838	25,940,106	27,369,878
State Bldg. Fund	500,000	500,000	500,000	500,000	500,000
Soc. Sec. Trust	6,838,657	8,817,753	10,359,906	11,796,868	12,994,946
General Fund	63,650,612	73,594,499	84,107,445	91,463,559	95,984,566
TOTAL:	$88,874,045	$103,859,557	$118,866,211	$129,906,386	$137,113,925

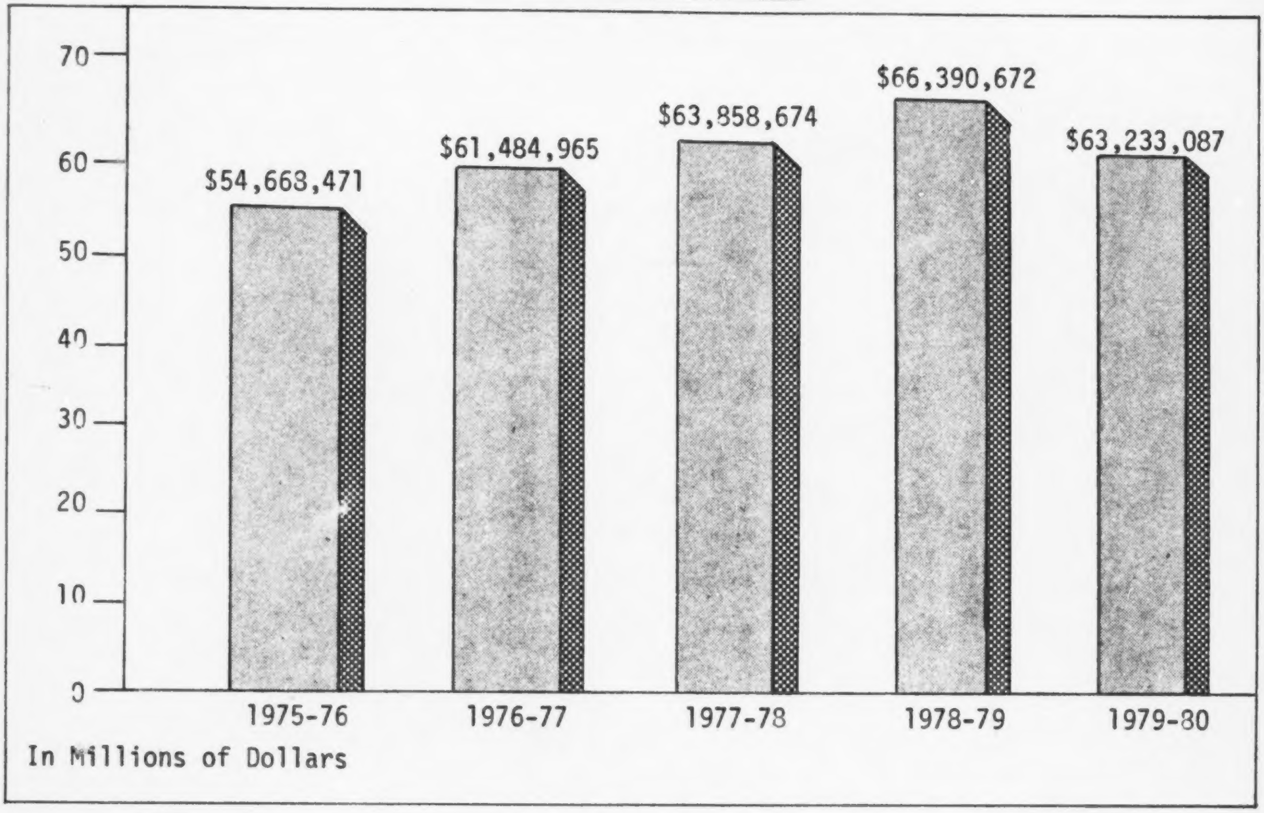
SUMMARY OF GROSS INCOME TAX COLLECTIONS FOR THE FIVE YEAR PERIOD ENDING JUNE 30, 1980



DISTRIBUTION OF INCOME TAX COLLECTIONS

	1975-76	1976-77	1977-78	1978-79	1979-80
General Fund	132,026,559	145,597,260	174,013,454	199,073,171	211,984,077
Filing Refunds	26,582,568	31,727,649	26,632,984	34,479,414	38,170,755
Withholding Refunds	69,072	47,995	59,612	88,031	285,372
Unused Sales Tax Cr.	676,261	652,927	1,212,646	908,947	1,071,779
State Building Fund	1,028,310	1,012,650	81,070	963,320	1,188,770
Political Contributions	38,670	45,636	8,376	104,147	76,117
Trans. - Bldg. Susp. to State Bldg. Fund	1,944,690	2,150,260	63,140	1,861,010	2,588,830
Income Tax Susp. Fund	32,743	25,457	41,728	(51,583)	26,492
Refund Fund Reserve	450,000	450,000	450,000	-0-	-0-
Gross Collections	$162,848,873	$181,709,834	$202,563,010	$237,426,457	$255,392,192

ANALYSIS OF MISCELLANEOUS TAX NET COLLECTIONS FOR THE FIVE-YEAR PERIOD ENDING JUNE 30, 1980



ANALYSIS OF MISCELLANEOUS TAX COLLECTIONS

Source	1975-76	1976-77	1977-78	1978-79	1979-80
Motor Fuels & Aviation Fuels	$41,659,873	48,130,109	50,153,727	52,552,231	49,153,130
Special Fuel Tax		0	3,934	55,445	95,181
County Option Table Wine	488,452	502,307	591,589	652,493	657,603
Beer Tax	3,062,866	3,241,116	3,326,708	3,465,969	3,516,215
Cigarette Tax	8,902,790	8,980,539	9,098,527	8,919,156	9,009,135
Cigarette License	36,618	31,540	32,720	31,240	29,994
Tobacco Tax	517,872	599,354	651,469	714,138	771,829
Total Revenue	$54,668,471	61,484,965	63,858,674	66,390,672	63,233,087

CALENDAR FOR PROPERTY ASSESSMENTS AND VALUATIONS

The following events concerned with real, personal and operating property tax programs indicate the "as of" date or "not later than" date, whichever the case may be.

Date	Activity
January 1	Assessment date of all property.
March 15	Idaho Personal Property Declaration must be filed with the county assessor
April 15	Claims for property tax reduction (circuit breaker) must be filed with the county assessor.
April 30	Annual reports on operating property (utilities) due to State Tax Commission.
May 15	County commissioners meet as Board of Equalization for property tax reduction claims.
June 20	Second installment on real property taxes payable without becoming delinquent.
4th Monday	Real property roll delivered by assessor to county clerk.
July 1	Taxes become payable and delinquent on Cooperative Electric Associations.
1st Monday	Personal property roll delivered by assessor to clerk.
2nd Monday	County board completes equalization and delivers equalized assessment rolls to county recorder.
4th Monday	Abstracts of property assessment rolls, property tax reduction rolls, and copies of approved applications for reduction in taxes transmitted by county auditor to State Tax Commission.
August 2nd Monday	State Tax Commission meets as a State Board of Equalization.
4th Monday	Equalization completed by State Tax Commission.
September 1st Monday	Certification of Class 3 operating property, equalized real and personal property and state taxes to be collected for state bond retirement forwarded by State Tax Commission to county auditors.
2nd Monday	All property tax levies set by Board of County Commissioners.
3rd Monday	Certified copies of property tax levies forwarded to Tax Commission and various county offices by the county clerk.
October 3rd Monday	County auditor submits to Tax Commission amount of property tax on railroad car company valuation within county.

October 4th Monday	County auditor certifies property tax reduction roll to Tax Commission. Tax Commission must notify all disallowed claimants and county auditor of disapproved claims for property tax reduction.
November 1st Monday	Equalized assessment rolls with taxes computed delivered by county auditor to tax collector
15	County treasurer transmits to Tax Commission tax statements for electrical and natural gas companies where customers qualify for irrigation water pumping rebate.
3rd Monday	Subsequent property assessment rolls delivered by county assessor to county commissioners. Tax Commission certifies property tax reduction reimbursement to county auditors.
December 1st Monday	Subsequent property assessment roll equalized by County Board of Equalization.
20	Personal property taxes payable without becoming delinquent. (May be collected on demand.) Tax Commission pays county treasurers amount due as reimbursement for property tax reduction claims.
20	First installment on real property taxes payable without becoming delinquent.
December	State Tax Commission certifies to Public Utility Commission amounts of rebate due each power company or gas company on water used for irrigation or drainage purposes.
4th Monday	Abstract of subsequent property assessment roll forwarded by county auditor to State Tax Commission.

ABSTRACT ITEMS OF PROPERTY APPROVED FOR 1979

Abstract Items Nos.	CLASS 1. REAL PROPERTY - LANDS
1	Investment Irrigated Agricultural
2	(no category)
3	Investment Non-irrigated Agricultural
4	Investment Meadow
5	Investment Dry Grazing
6	Investment Timber
7	Investment Reproduction
8	Reforestation
9	Mineral
10	Standing Timber (Owned Separate from Land)
11	Recreational Sites
12	Rural Residential Tracts
13	Rural Commercial Tracts
14	Rural Industrial Tracts
15	Rural Subdivisions Residential Lots and/or Acreages
16	Rural Subdivisions Commercial Lots and/or Acreages

CLASS 1. REAL PROPERTY - LANDS

Abstract Item Nos.	
17	Rural Subdivisions Industrial Lots and/or Acreages
18	Other Rural Land
19	Waste (Acreage Only, Public Rights of Way)
20	Residential Lots and/or Acreages (Inside City Limits)
21	Commercial Lots and/or Acreages (Inside City Limits)
22	Industrial Lots and/or Acreages (Inside City Limits)

IMPROVEMENTS ON LAND AND LOTS

32	Improvements on Categories 1 through 9
33	Improvements on Recreational Sites (11)
34	Improvements on Rural Residential Tracts (12)
35	Improvements on Rural Commercial Tracts (13)
36	Improvements on Rural Industrial Tracts (14)
37	Improvements on Rural Subdivisions Residential (15)
38	Improvements on Rural Subdivisions Commercial (16)
39	Improvements on Rural Subdivisions Industrial (17)
40	Improvements on Other Rural Land (18)
41	Improvements on residential Lots/Acreages (20)
42	Improvements on Commercial Lots/Acreages (21)
43	Improvements on Industrial Lots/Acreages (22)
44	Improvements on Exempt Land
45	Utility Systems (Locally Assessed)
46	Mobile Homes

PERSONAL PROPERTY

55	Boats
56	Construction Machinery, Tools & Equipment
57	Equities in State Land
58	Farm Machinery, Tools & Equipment
59	Furniture & Fixtures
60	Improvements on Railroad Rights of Way
61	Improvements by Lessee other than Category 62
62	Leasehold Improvements on Federal, State or Indian Land
63	Logging Machinery, Tools and Equipment
64	Mining Machinery, Tools and Equipment
65	Mobile Homes on Federal, State or Railroad Right-of-Way
66	Net Profit of Mines
68	Other Miscellaneous Machinery, Tools and Equipment
69	Recreational Vehicles
70	Reservations and Easements
71	Signs and Signboards
72	Tanks, Cylinders, Vessels, (Kegs, Vats, etc.)
73	Water

CLASS 3. OPERATING PROPERTY

67	Railroads, Railroad Car Companies, Pipelines and Utility Companies subject to central assessment by state

EXEMPT PROPERTY

81	Real and/or Personal

CLASS 1. REAL PROPERTY

LANDS

County	INVESTMENT IRRIGATED AGRICULTURAL (Abstract Item 1)			INVESTMENT IRRIGATED GRAZING (Abstract Item 2)		
	Acres	Value Per Acre	Estimated Mkt. Val.	Acres	Value Per Acre	Estimated Mkt. Val.
Ada	107,419	513.95	55,208,167	283	839.96	237,710
Adams	23,888	370.28	8,845,329			
Bannock	31,029	477.06	14,802,897	2,280	182.37	415,811
Bear Lake	27,411	358.68	9,831,870	49,018	160.47	7,865,933
Bingham	272,592	568.51	154,972,495	92	153.15	14,090
Blaine	75,402	236.58	17,839,160			
Boise	5,875	311.91	1,832,504			
Bonneville	150,425	542.91	81,667,797	5,642	230.01	1,297,744
Boundary				94	177.16	16,653
Butte	58,435	365.19	21,339,768	10,081	179.40	1,808,503
Camas	16,328	193.33	3,156,605	2,806	89.13	250,075
Canyon	210,122	721.79	151,663,550	32,819	349.43	11,468,075
Caribou	61,001	475.37	28,998,010			
Cassia	256,673	592.38	152,047,319	19,829	300.65	5,961,648
Clark	32,398	269.15	8,720,056	24,099	97.09	2,339,715
Custer	36,595	236.89	8,669,109	33,453	157.62	5,272,954
Elmore	87,832	456.88	40,128,491	58	294.67	17,091
Franklin	46,113	535.93	24,713,315	223	171.57	38,259
Fremont	70,561	403.64	28,480,967	22,480	140.33	3,154,641
Gem	38,041	508.69	19,351,258	13,297	292.28	3,886,428
Gooding	99,711	478.91	47,752,622	13,383	274.22	3,669,944
Idaho	904	363.91	328,978	85	184.71	15,700
Jefferson	207,034	374.41	77,515,329	12,800	142.34	1,821,985
Jerome	163,044	443.84	72,365.389	404	235.91	95,307
Kootenai	18,852	538.59	10,153,515			
Lemhi	38,119	239.42	9,126,356	52,545	111.59	5,863,806
Lincoln	76,977	417.30	32,122,608	8,480	179.18	1,519,481
Madison	94,080	654.69	61,593,403	3,868	302.94	1,171,789
Minidoka	177,853	486.79	86,577,022	30	166.67	5,000
NezPerce	86	627.99	54,007			
Oneida	19,105	479.16	9,154,521	219	269.80	59,087
Owyhee	102,056	464.98	47,454,500	30,709	232.64	7,144,200
Payette	79,786	391.83	31,262,253	12,038	258.88	3,116,401
Power	64,637	600.35	38,804,838	1,669	339.36	566,400
Shoshone				88	280.99	24,717
Teton	44,287	291.09	12,891,483	35,280	107.60	3,796,102
Twin Falls	252,755	587.51	148,497,168	31,684	373.46	11,832,678
Valley	36,634	207.48	7,600,972	20	85.00	1,700
Washington	40,342	750.96	30,295,356	3,628	530.60	1,925,030
TOTAL:	3,124,402		1,555,818,987	423,484		86,674,664

CLASS 1. REAL PROPERTY

LANDS

	INVESTMENT NON-IRRIG. AGRICULTURAL (Abstract Item 3)			INVESTMENT MEADOW (Abstract Item 4)		
County	Acres	Value Per Acre	Estimated Mkt. Val.	Acres	Value Per Acre	Estimated Mkt. Val.
Ada	18,166	97.57	1,772,604	1,800	215.21	387,374
Bannock	122,629	158.37	19,420,543	6,636	144.77	960.706
Bear Lake	52,509	133.40	7,004,705			
Benewah	51,353	417.60	21,445,219	524	280.48	146,973
Bingham	31,867	135.43	4,315,748	11,072	137.47	1,522,081
Blaine	8,652	100.69	871,258	1,744	25.00	43,593
Boise	6,726	126.16	848,584	1,349	241.24	325,436
Bonner	38,892	200.53	7,798,876			
Bonneville	136,211	139.14	18,952,601	5,740	164.26	942,844
Boundary	52,005	320.34	16,659,063	7,846	148.58	1,165,781
Butte	5,769	128.13	739,185			
Camas	83,036	145.09	12,047,215			
Canyon	61	184.84	11,275			
Caribou	140,360	191.00	26,808,460	25,425	194.49	4,944,805
Cassia	89,500	140.39	12,564,878	74	162.89	12,054
Clark	16,608	67.06	1,113,781			
Clearwater	35,869	323.47	11,602,767	4.701	98.57	463,384
Custer	33	165.00	5,445	7,995	120.77	965,558
Elmore	21,386	106.02	2,267,314	1,877	63.47	119,127
Franklin	80,761	165.42	13,359,399	10,363	202.94	2,103,016
Fremont	80,334	163.67	13,148,020	492	15.10	7,430
Gem	5,192	121.87	632,755	21	26.19	550
Gooding	490	287.28	140,767			
Idaho	189,080	344.16	65,073,144	3	36.00	108
Jefferson	2,309	120.91	279,188	461	114.52	52,796
Jerome	298	24.97	7,442			
Kootenai	63,724	388.64	24,765,714	1,525	401.49	612,279
Latah	241,565	401.33	96,948,085	8,533	177.84	1,517,528
Lewis	140,905	401.55	56,581,021			
Lincoln	17	24.65	419			
Madison	44,593	145.00	6,466,009	4,874	141.18	688,128
Minidoka	945	199.05	188,100			
Nez Perce	188,947	389.73	73,638,557			
Oneida	191,287	171.50	32,813,769	10,134	157.98	1,600,984
Owyhee				423	44.09	18,650
Payette	4,020	108.71	437,018	51	241.86	12,335
Power	192,499	160.28	30,854,695	2,598	151.54	393,705
Shoshone	1,257	323.70	406,896	61	137.05	8,360
Teton	55,792	148.77	8,300,138			
Twin Falls	13,062	104.56	1,365,735	5	37.40	187
Valley	13,780	96.82	1,334,135	3,414	90.11	307,640
Washington	61,395	171.74	10,544,084			
TOTAL:	2,483,884		$603,534,611	119,741		$19,323,412

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CLASS 1. REAL PROPERTY

LANDS

County	INVESTMENT DRY GRAZING (Abstract Item 5) Acres	Value Per Acre	Estimated Mkt Val.	INVESTMENT TIMBER (Abstract Item 6) Acres	Value Per Acre	Estimated Mkt. Val.
Ada	128,190	29.79	3,819,845	200	31.50	6,300
Adams	152,995	45.78	7,004,235	63,195	58.38	3,689,498
Bannock	159,652	36.55	5,836,731	119	29.96	3,565
Bear Lake	156,350	32.42	5,069,589			
Benewah	21,353	238.78	5,098,614	238,465	95.19	22,699,288
Bingham	244,152	35.10	8,569,895			
Blaine	202,961	25.07	5,089,936			
Boise	139,596	27.61	3,853,684	35,905	46.94	1,685,278
Bonner	32,775	101.63	3,330,825	237,997	60.21	14,330,864
Bonneville	181,943	34.93	6,354,961			
Boundary	19,121	125.15	2,392,990	106,454	85.60	9,111,986
Butte	128,440	18.61	2,390,146			
Camas	114,222	24.45	2,792,396	652	46.86	30,550
Canyon	45,335	57.01	2,584,525			
Caribou	224,770	53.87	12,108,780			
Cassia	300,338	52.91	15,892,281			
Clark	227,693	19.02	4,330,252			
Clearwater	26,159	44.63	1,167,631	483	72.98	35,252
Custer	83,765	32.25	2,701,812			
Elmore	268,474	36.26	9,699,643	7,516	46.10	346,509
Franklin	121,165	34.40	4,168,472			
Fremont	173,258	15.89	2,753,100	2	105.50	211
Gem	137,701	29.20	4,021,864			
Gooding	65,529	31.97	2,094,641			
Idaho	415,151	28.27	11,736,347	48,191	5.04	242,715
Jefferson	77,083	30.88	2,379,948			
Jerome	45,902	25.93	1,190,188			
Kootenai	12,419	197.73	2,455,653	37,049	262.64	9,730,653
Latah	59,617	50.29	2,998,418	146	67.37	9,836
Lemhi	109,439	25.31	2,769,736			
Lewis	73,539	39.10	2,875,698	40	36.00	1,440
Lincoln	67,776	26.78	1,814,924			
Madison	25,494	26.77	682,676			
Minidoka	23,541	20.15	474,250			
Nez Perce	225,437	26.98	6,082,400			
Oneida	112,812	36.04	4,066,002			
Owyhee	398,958	28.22	11,258,422			
Payette	93,533	28.97	2,709,630			
Power	139,435	29.89	4,167,118			
Shoshone	12,596	135.27	1,703,844	256,653	137.07	35,178,227
Teton	35,504	39.16	1,390,479			
Twin Falls	220,763	20.78	4,587,933			
Valley	47,056	49.53	2,330,667	5,727	82.84	474,402
Washington	397,081	28.45	11,297,866			
TOTAL:	5,949,073		$202,099,047	1,038,794		$97,576,574

CLASS 1. REAL PROPERTY - LANDS

	INVESTMENT REPRODUCTION (Abstract Item 7)			*REFORESTATION LAND (Abstract Item 8)		
County	Acres	Value Per Acre	Estimated Mkt. Val.	Acres	Value Per Acre	Estimated Mkt. Val.
Adams	36,895	14.25	525,849	26	5.00	130
Benewah	5,816	90.32	525,305			
Blaine				28,114	4.96	139,414
Bonner	650	59.97	38,979	12	4.92	59
Boundary	35,921	100.13	3,596,684			
Camas	1,254	30.54	38,290			
Clearwater	405,147	100.81	40,843.206	15,064	5.47	82,549
Elmore	2,713	39.05	105,940			
Gem				36	34.58	1,245
Idaho	97,532	25.39	2,476,761			
Kootenai	218,593	75.94	16,599,236			
Latah	199,553	58.37	11,648,240	122	11.93	1,456
Lemhi				76	414.50	31,502
Lewis	47,168	38.59	1,820,356			
Nez Perce	45,769	29.32	1,341,899			
Shoshone	20,593	71.88	1,480,213	40	1.00	40
Valley	11,706	24.53	287,162	94,635	4.97	470,664
Total:	1,129,310		$81,328,120	138,125		$727,059

*Rate of assessment set by Statute

	MINERAL LAND (Abstract Item 9)			*STANDING TIMBER (Abstract Item 10)		
County	Acres	Value Per Acre	Estimated Mkt. Val.	Acres	Value Per Acre	Estimated Mkt. Val.
Ada	600	4.45	2,675			
Adams	2,108	5.01	10,554	34	27.35	930
Bannock	233	31.28	7,289			19,364
Bear Lake	3,405	27.35	93,110			
Benewah	260	38.48	10,004			
Bingham			3,204			
Blaine	9,783	65.22	638,251			
Boise	7,317	18.52	135,568			45,300
Bonner	3,602	21.88	78,819			
Bonneville	241	180.13	43,411			
Boundary	516	48.68	25,117			
Camas	2,712	12.65	34,300			
Caribou	3,992	29.48	117,674			
Cassia			65,311			
Clark	463	26.31	12,183			
Clearwater	2,315	27.28	63.157			
Custer	5,296	25.24	133,672			
Elmore	2,998	31.16	93,421			
Fremont	30	62.73	1,882	10	444.70	4,447
Gem	1,375	8.71	11,990			
Gooding	16	114.50	1,832			
Idaho	38	32.13	1,221			3,018,453
Jefferson				125	233.74	29,218
Jerome			73			
Kootenai	460	25.03	11,573	351	44.22	15,520

CLASS 1. REAL PROPERTY - LANDS

County	MINERAL LAND			*STANDING TIMBER		
	Acres	Val/Acre	Est.Mkt.Val.	Acres	Val/Acre	Est.Mkt.Val
Latah	450	5.19	2,336	482	35.68	17,200
Lemhi	10,015	30.45	304,911	35	315.00	11,025
Lincoln	45	24.78	1,115			
Madison	143	5.00	715			
Nez Perce			1,004	288	10.00	2,881
Owyhee	3,617	27.81	100,585			
Power	663	24.99	16,570			
Shoshone	54,686	26.69	1,459,741			68,687
Teton			30,242			
Twin Falls	32	892.09	28,547			
Valley	4,366	27.76	121,182			
Washington	707	29.10	20,577			
TOTAL:	122,486		3,683,756	1,325		3,233,025

*Owned separate from land

County	RECREATIONAL SITES (Abstract Item 11)			RURAL RESIDENTIAL TRACTS (Abstract Item 12)		
	Acres	Value Per Acre	Estimated Mkt. Val.	Acres	Value Per Acre	Estimated Mkt. Val.
Ada			1,352,650	7,512	8,237.10	61,877,155
Adams	66	1897.73	125,250	705	4,009.05	2,826,378
Bannock	109	1287.39	140,326	5,109	1,726.37	8,820,061
Bear Lake				776	1,329.35	1,031,575
Benewah	60	1000.00	60,000	1,274	6,417.77	8,176,237
Bingham	360	68.22	24,561			18,119,443
Blaine	266	8428.74	2,242,045	471	6,330.29	2,981,567
Boise	30	4000.00	120,000	4,976	2,262.28	11,257,117
Bonner	732	485.61	355,470	28,281	2,486.33	70,315,921
Bonneville	164	4924.84	807,673	5,065	2,825.16	14,309,442
Boundary	561	786.54	441,250	2,319	3,977.59	9,224,032
Camas				108	805.65	87,010
Canyon	6	3307.81	269,800	6,474	3,307.81	21,414,775
Caribou						2,811,200
Cassia	8	3375.00	27,000	2,141	4,627.00	9,907,715
Clearwater	45	600.00	27,000	4,387	827.11	3,825,961
Custer	4	4000.00	16,000	3,421	2,337.67	7,997,160
Elmore				1,892	1,980.48	3,747,063
Franklin						2,923,119
Fremont						46,125
Gem	23	500.00	11,500	2,035	3,739.90	7,610,696
Gooding				1,732	3,053.87	5,289,308
Idaho				1,072	2,001.40	2,145,500
Jefferson	373	513.66	191,595	9	3,022.22	27,200
Jerome	477	1058.19	504,758			
Kootenai	308	3149.88	970,164	6,075	6,582.14	39,986,514
Latah	19	6736.84	128,000	3,355	4,958.06	16,634,307
Lemhi	397	905.00	359,139	3,194	2,013.62	6,431,495
Lewis				888	1,845.43	1,638,739
Lincoln				9	1,959.56	17,636
Madison	9	1000.00	8,900	1,988	4,154.04	8,258,239
Minidoka				3,310	1,935.04	6,404,985
Nez Perce				1,642	4,204.61	6,903,968

CLASS 1. REAL PROPERTY - LANDS

	RECREATIONAL SITES			RURAL RESIDENTIAL TRACTS		
County	Acres	Val/Acre	Est.Mkt.Val	Acres	Val/Acre	Est.Mkt.Val.
Oneida	3	1,030.00	3,090	669	1,722.26	1,152,879
Owyhee				1,148	2,827.99	3,246,536
Payette	169	79.82	13,490	2,809	3,494.02	9,814,700
Power	7	1,692.85	11,850	774	1,552.05	1,201,285
Shoshone	151	4,712.74	711,623	4,308	1,551.67	6,684,585
Twin Falls				12,353	1,738.26	21,472,701
Valley	28	115.36	3,230	1,163	8,376.75	9,742,158
Washington	173	250.00	43,250	1,062	3,082.32	3,273,425
TOTAL:	4,548		$8,969,614	124,506		$419,635,912

	RURAL COMMERCIAL TRACTS (Abstract Item 13)			RURAL INDUSTRIAL TRACTS (Abstract Item 14)		
County	Acres	Val/Acre	Est.Mkt.Val	Acres	Val/Acre	Est.Mkt.Val.
Ada	2,389	10,631.52	25,398,703	1,292	9,679.17	12,505,500
Adams	15	10,917.47	163,762	92	1,296.25	119,255
Bannock	460	3,534.09	1,625,683	265	617.08	163,528
Bear Lake	81	1,544.69	125,120			
Benewah	64	3,699.45	236,765	90	5,820.00	523,800
Bingham			861,274			629,796
Blaine	137	17,234.45	2,361,120	516	247.56	127,740
Boise	694	700.98	486,483	41	1,422.92	58,340
Bonner	667	7,039.69	4,695.473	472	2,075.53	979,649
Bonneville	923	8,093.17	7,469,999	213	3,485.11	742,329
Boundary	193	6,024.23	1,162,677	28	2,465.18	69,025
Camas	1	1,650.00	1,650	12	1,000.00	12,000
Canyon	1,308	3,691.13	4,828,000	417	5,774.80	2,408,090
Caribou			84,935			2,438,600
Cassia	400	2,608.91	1,043,563	381	1,672.20	637,109
Clark	257	17.98	4,621			
Clearwater	162	2,617.33	424,009	292	1,785.72	521,431
Custer	207	2,686.64	556,135			
Elmore	344	2,803.83	964,519	299	450.03	134,558
Franklin						56,213
Fremont	1	43,705.00	43,705	126	467.03	58,846
Gem	221	6,491.72	1,434,670	236	2,190.42	516,940
Gooding	104	1,564.67	162,726	22	1,505.45	33,120
Idaho	65	2,285.80	148,577			
Jefferson	446	2,231.15	995,095	62	3,194.19	198,040
Jerome	342	8,373.34	2,863,682	67	18,279.42	1,224,721
Kootenai	745	7,549.44	5,624,330	174	15,249.57	2,653,425
Latah	433	2,013.55	871,867	185	1,038.60	192,141
Lemhi	144	3,333.22	479,983	32	700.66	22,421
Lewis	19	2,700.21	51,304			1,000
Lincoln	9	699.44	6,295			
Madison	215	5,491.00	1,180,565	131	1,106.49	144,950
Minidoka	438	2,904.95	1,272,370	313	643.29	201,350
Nez Perce	219	3,446.48	754,779	742	7,045.16	5,227,512
Oneida	92	334.80	30,802	1,965	40.53	79,647
Owyhee	111	1,304.10	144,755	7	1,785.71	12,500
Payette	400	1,570.62	628,247	117	1,110.36	129,912
Power	1,056	[illegible].17	934,739	161	2,060.06	331,670
Shoshone	158	[illegible].12	670,255	498	2,020.99	1,006,454
Teton	104	[illegible]4.34	115,891			
Twin Falls	1,097	1,792.60	1,966,486	234	2,332.09	545,708
Valley	49	7,111.22	348,450	24	4,285.83	102,860
Washington	148	2,032.47	300,805	165	3,547.27	585,300
TOTAL:	14,918		$73,524,869	9,671		$35,395,480

CLASS 1. REAL PROPERTY LANDS

County	RURAL SUBDIVISIONS RESIDENTIAL (Item 15)	RURAL SUBDIVISIONS COMMERCIAL (Item 16)	RURAL SUBDIVISIONS INDUSTRIAL (Item 17)	OTHER RURAL LANDS (Item 18)	WASTE (Item 19)
	Estimated Market Value				Acreage Only
Ada	169,811,343	13,074,850	4,337,680	11,535,299	5,990
Adams	1,300,633			7,362,731	2,898
Bannock	11,403,149	95,490		115,343	
Bear Lake	10,466,300			4,106,070	6,914
Benewah	6,955,025	138,408	244,000	1,528,365	2,130
Bingham	4,324,666	750		79,440	
Blaine	37,739,319	40,400		18,727,851	23
Boise	24,467,823			310,928	
Bonner	81,744,698	1,142,362	245,550	94,681,822	
Bonneville	24,845,452	2,656,707	109,040	1,667,393	11,391
Boundary	3,121,016	283,350	2,970	3,976,659	1,421
Butte				1,320,485	20,075
Camas	840,035	2,180			3,839
Canyon	36,713,594	1,972,750	252,400	20,719,850	
Caribou	2,399,525			168,270	25,518
Cassia	2,455,365	106,740	44,950	271,215	
Clark				96,375	
Clearwater	1,228,242	208,169		3,927,284	1,671
Custer	5,593,521			109,620	3,002
Elmore	10,173,048	508,685	56,425	7,745,193	6,787
Franklin	603,131	27,835		129,061	6,165
Fremont	22,492,052	866,813	5,550	2,486,920	14,253
Gem	4,132,605			315,784	5,198
Gooding	1,147,300			1,715,657	8,493
Idaho	5,721,700	59,862	51,650	14,563,119	1,316
Jefferson	2,041,593	12,000		8,584,763	
Jerome	16,395,889	16,100	16,500	100,318	9,157
Kootenai	140,280,985	12,230,125	1,217,950	77,688,381	
Latah	3,129,612	14,438		761,444	6,373
Lemhi	15,588,894	17,550	34,785	4,629,676	2,795
Lewis	312,855	2,000		243,402	4,174
Lincoln	33,390		5,417	103,504	6,785
Madison	1,248,691			339,429	
Minidoka	2,103,200	77,350	5,500	986,430	11,037
Nez Perce	1,499,685	32,000			4,416
Oneida	516,786			5,120	5,475
Owyhee	1,124,432			1,041,084	
Payette	3,497,361	292,099		398,827	4,327
Power	2,318,054	210,717		746,875	8,511
Shoshone	4,339,427	16,975		4,872,599	
Teton	2,656,955	49,350		3,325,920	3,667
Twin Falls	10,664,731	715,383			15,548
Valley	73,618,722	77,520		5,570,137	3,462
Washington	1,377,259		100,000	1,626,770	4,069
TOTAL:	$752,428,063	$34,948,958	$6,730,367	$308,685,413	216,880

CLASS 1. REAL PROPERTY

	LANDS			IMPROVEMENTS ON LAND & LOTS		
	RESIDENTIAL LOTS AND/OR ACREAGES (Item 20)	COMMERCIAL LOTS AND/OR ACREAGES (Item 21)	INDUSTRIAL LOTS AND/OR ACREAGES (Item 22)	CATEGORIES 1 thru 9 (Item 32)	RECREATIONAL SITES (Item 33)	RURAL RESIDENTIAL (Item 34)
County	ESTIMATED			MARKET VALUE		
Ada	507,272,767	271,903,454	6,259,280	3,572,806		117,004,763
Adams	3,503,663	916,233	36,990	384,605	37,624	14,332,591
Bannock	107,197,949	47,874,128	2,966,923	15,376,407	616,530	25,280,660
Bear Lake	9,069,620	1,095,260		7,567,345		6,179,834
Benewah	8,527,755	2,696,040	118,315	491,369	322,150	21,720,970
Bingham	19,529,358	6,755,438	217,607	57,328,783	63,723	52,741,993
Blaine	131,390,496	47,698,148	763,645	7,939,312	1,993,744	5,505,768
Boise	3,527,150	988,619	365,040	6,274	3,052,254	12,451,387
Bonner	28,089,932	20,776,375	386,400	384,761	331,658	97,456,822
Bonneville	99,969,502	51,691,831	759,419	8,186,172	382,445	92,481,572
Boundary	5,346,356	3.026,904	492,710	818,235	42,352	26,545,408
Butte	896,971	406,842				13,092,048
Camas	444,112	133,905		2,825,123		723,260
Canyon	102,521,367	39,657,150	2,959,925	3,433,525	472,025	63,438,856
Caribou	5,829,615	1,816,675		13,649,795		5,642,415
Cassia	14,633,912	11,211,282	875,185	21,104,250	154,000	54,537,511
Clark	369,765	81,510		2,577,016		
Clearwater	7,698,278	2,812,283	13,140	366,166	16,800	13,584,749
Custer	3,496,451	1,031,453		819,415	524,167	17,530,050
Elmore	20,349,174	4,488,339	72,155	9,978,845	3,100	8,402,838
Franklin	7.302,959	2,276,655	15,000		9,455	29,661,115
Fremont	7,142,937	1,180,862	7,200	23,800,615		180,158
Gem	10,948,319	2,870,970	89,700	24,829,550		21,928,938
Gooding	8,884,934	4,147,297	86,260	44,833,028		
Idaho	14,937,859	3,951,918		18,617,368		
Jefferson	8.284,392	1,787,774		30,459,338	329,050	36,736
Jerome	18,281,957	10,496,938	273,366	34,688,634	752,041	70,611
Kootenai	141,619,949	56,368,302	2,105,578	1,505,030	892,722	84,869,212
Latah	32,924,136	14,397,327	239,324		1,025	49,287,884
Lemhi	6,031,900	2.296,792	20,145	9,810,589	36,122	10,583,563
Lewis	4,079,419	1,033,059	130,195	3,090,645		6,727,374
Lincoln	2,387,819	810,032		10,780,026		97,327
Madison	16,259,985	15,054,391	58,242	15,706,237		42,642.149
Minidoka	15,984,610	5,265,849	291,750	627,450		56,431,342
Nez Perce	86,406,094	39,980,246	237,152	20,125,939		6,155,384
Oneida	3,728,586	483,582	28,962	9,818,193	18,067	3,029,408
Owyhee	4,581,017	1,213,218		19,553,886		5,027,177
Payette	17,373,667	5,046,621	112,068	999,657	318,625	42,657.441
Power	8,639,158	2,753,928		14,867,774	101,762	5,828,689
Shoshone	11,597,077	6,018,230	1,771,207	988,771	627,295	19,920,126
Teton	1,366,202	544,696		9,818,431		
Twin Falls	32,537,481	38,143,162	360,986	66,658,520		44,934,459
Valley	24,901,578	6,300,459	44,385	382,190		14,535,396
Washington	12,892,647	3,740,008		1,133,508		29,658,739
TOTAL:	1,578,758,875	743,224,185	22,158,254	519,905,583	11,098,736	1,122,916,723

IMPROVEMENTS ON LAND AND LOTS

County	RURAL COMMERCIAL TRACTS (Item 35)	RURAL INDUSTRIAL TRACTS (Item 36)	RURAL SUBDIVISIONS RESIDENTIAL (Item 37)	RURAL SUBDIVISIONS COMMERCIAL (Item 38)	RURAL SUBDIVISIONS INDUSTRIAL (Item 39)	OTHER RURAL LAND (Item 40)
	Estimated		Market		Value	
Ada	25,120,853	14,301,164	386,780,829	14,016,041	5,615,600	544,420
Adams	298,692	2,717,479	1,603,610			86,398
Bannock	3,176,361	363,306	17,420,171	232,229		44,211
Bear Lake	438,529	37,155	4,437,050			2,568,045
Benewah	824,582	11,533,027	2,693,846	415,132	2,993,656	512,719
Bingham	4,453,419	8,279,169	11,909,356	47,500		872,556
Blaine	2,307,884	55,904	31,044,355	207,100		10,283,056
Boise	2,441,058	5,955	13,544,331			22,865
Bonner	8,577,022	18,547,943	48,706,993	2,722,425	1,145,066	1,892,685
Bonneville	18,557,003	3,871,882	54,164,187	5,093,432	2,296,899	20,444
Boundary	2,210,721	44,007	2,237,712	536,190		354,781
Butte						139,193
Camas	8,650	105,891	495,882	24,615		
Canyon	14,510,425	21,420,325	105,237,302	2,852,370	5,879,800	93,958,557
Caribou	955,585	61,999,295	3,173,475			73,030
Cassia	6,757,102	15,663,410	8,428,396	264,800	108,120	32,640
Clark						1,775
Clearwater	1,649,185	5,200,200	2,538,173	255,645		2,364,587
Custer	1,520,822		1,914,624			34,505
Elmore	1,765,467	137,993	17,304,716	737,035	599,700	2,594,128
Franklin		162,564	277,693	25,000		1,705,467
Fremont	295,788		19,369,566	1,423,632	9,840	9,758,915
Gem	2,443,651	13,229,600	9,703,974			234,905
Gooding	1,070,063	262,055				896,353
Idaho	1,231,651		5,715,250	325,219	94,146	17,568,071
Jefferson	4,634,004	2,133,160	4,107,450	18,640		30,886,193
Jerome	5,238,212	10,056,988	20,910,613			891,559
Kootenai	5,055,852	870,550	166,733,765	12,874,899	1,454,635	3,372,567
Latah	5,329,605	1,782,853	4,840,238	600,299	2,340	
Lemhi	1,123,998	361,036	7,713,648	223,827	128,404	2,692,436
Lewis	1,380,309	17,071	627,753	7,090		25,632
Lincoln	47,090		63,948		782,358	582,406
Madison	5,101,934	2,630,371	4,288,990			249,595
Minidoka	4,820,858	7,685,550	10,500,930	277,650		2,363,650
Nez Perce	1,889,603	121,128,022	2,245,295	92,700		
Oneida	88,696	123,524	160,332			
Owyhee	1,571,765	265,100	489,671			405,886
Payette	6,617,361	516,816	9,474,322	618,359		477,001
Power	8,594,095	80,940,067	839,010	321,190		685,922
Shoshone	1,462,256	16,021,895	12,327,678	257,095		29,871
Teton	284,972		1,522,253	95,536		3,652,148
Twin Falls	10,427,634	6,140,341	26,456,229	3,282,202		
Valley	679,265	2,325,100	36,395,812	248,745		482,595
Washington	1,002,806	3,034,965	1,691,706			128,267
TOTAL:	165,964,828	433,971,733	1,060,091,134	48,096,597	21,110,564	193,490,034

IMPROVEMENTS ON LAND AND LOTS

	RESIDENTIAL LOTS AND ACREAGES (Item 41)	COMMERCIAL LOTS AND ACREAGES (Item 42)	INDUSTRIAL LOTS AND ACREAGES (Item 43)	EXEMPT LAND (Item 44)	UTIL. SYS. LOCALLY ASSESSED (Item 45)	MOBILE HOMES (Item 46)
County	Estimated Market Value					
Ada	1,134,981,512	365,791,657	44,720,450	4,103,000	637,583	64,651,173
Adams	8,375,067	1,850,060				1.975,582
Bannock	408,400,020	124,988,247	30,974,538			21,821,099
Bear Lake	31,104,304	5,765,093				1,842,690
Benewah	17,618,411	7,958,977	4,120,134			5,075,975
Bingham	100,997,980	21,609,554	5,926,964			15,909,526
Blaine	191,625,316	37,147,035	690,879	468,422		4,022,992
Boise	5,577,458	1,667,064	2,997,709		25,000	4,241,462
Bonner	57,146,973	28,600,003	1,561,614			14,115,631
Bonneville	405,841,509	173,970,336	3,517,812			2,204,711
Boundary	12,137,213	6,296,870	7.721,782			2.728,614
Butte	8,666,578	3,376,104				2,558,177
Camas	1,778,071	511,125		202,145		273,910
Canyon	300,943,438	110,562,929	15,887,750	165,425		29,990,112
Caribou	30,791,515	8,449,895				3,223,149
Cassia	63,043,671	33,227,650	8,967,116			2,202,195
Clark	1,796,146	1,985,948				453,279
Clearwater	25,194,946	9,178,366	365,238		134,280	7,269,201
Custer	10,045,496	5,870,999		358,778		19,204
Elmore	62,201,299	14,353,324	829,936	21,300		5,585,559
Franklin	45,726,880	8,346,261	536,102	91,792	29,918	
Fremont	29,850,297	5,874,852		32,685	10,000	6,533,655
Gem	26,640,253	7,413,211	395,970			3,386,671
Gooding	25,195,694	9,257,351	56,504		7,399	4,004,774
Idaho	34,745,746	14,959,331				8,479,159
Jefferson	28,952,751	6,913,489				9,785,385
Jerome	39,315,558	13,558,304	695,138			4,482,443
Kootenai	286,997,648	64,867,947	3,159,480	31,950		26,139,101
Latah	125,749,496	49,505,560	4,258,060			3,189,692
Lemhi	19,228,870	6,831,747	53,331			2,680,722
Lewis	17,152,727	6,361,872	281,407		39,368	2,140,413
Lincoln	8,401,243	1,257,470		49,006		1,676,670
Madison	57,269,701	45,500,543	1,626,792	254,086		1,617,660
Minidoka	55,297,357	17,462,675	3,941,492			2,890,287
Nez Perce	233,972,193	98,957,134	1,390,239			4,188,494
Oneida	12,853,079	2,186,718	276,703			396,590
Owyhee	14,297,289	4,494,585				4,925,478
Payette	54,111,601	11,207,038	2,208,370			5,412,027
Power	22,450,131	8,158,534		801,575		6,002,280
Shoshone	54,581,427	21,964,669	17,735,929	73,093	1,509,436	7,697,966
Teton	8,322,196	3,194,526				
Twin Falls	234,619,410	91,066,436	6,236,626			12,830,158
Valley	38,150,766	7,771,543		125,028		2,708,552
Washington	32,247,670	12,092,269				3,211,471
TOTAL	4,384,396,906	1,482,365,301	171,134,065	6,778,285	2,392,984	314,543,889

SUMMARY OF ASSESSED VALUATION - CLASS 1. REAL PROPERTY

County	RESIDENTIAL (Items 12, 15, 20, 34, 37, 41, 46)	RURAL (Items 1-7, 10,18,32,40)	BUS & INDUS. (11,13,14, 16,17,21,22, 33,35,36,38, 39,42,43)	*MISCEL-LANEOUS (Items 8, 9,44,45	TOTAL REAL PROPERTY
Ada	2,442,379,542	77,084,525	804,397,882	4,743,258	3,328,605,207
Adams	33,917,524	27,899,575	6,265,345	10,684	68,093,128
Bannock	600,343,109	56,995,578	213,217,289	7,289	870,563,265
Bear Lake	64,131,373	44,013,557	7,461,157	93,110	115,699,197
Benewah	70,768,219	52,447,852	32,184,986	10,004	155,411,061
Bingham	223,532,322	227,675,088	48,869,755	3,204	500,080,369
Blaine	404,309,813	60,794,166	95,635,644	1,106,673	561,846,296
Boise	75,066,728	8,930,853	12,182,522	299,982	96,480,085
Bonner	397,576,970	122,458,812	90,067,010	78,878	610,181,670
Bonneville	693,816,375	119,089,956	271,926,807	43,411	1,084,876,549
Boundary	61,340,351	38,092,832	22,330,808	25,117	121,789,108
Butte	25,213,774	27,737,280	3,782,946		56,734,000
Camas	4,642,280	21,140,254	800,016	236,445	26,818,995
Canyon	660,259,444	283,839,357	223,933,739	165,425	1,168,197,965
Caribou	53,870,894	86,751,150	75,744,985	117,674	216,484,703
Cassia	155,208,765	207,886,285	79,088,027	65,311	442,248,388
Clark	2,619,190	19,178,970	2,072,079	12,183	23,882,422
Clearwater	61,339,550	60,770,277	20,671,466	279,986	143,061,279
Custer	46,596,506	18,578,418	9,519,576	492,450	75,186,950
Elmore	127,763,697	73.002,281	24,651,236	114,721	225,531,935
Franklin	86,494,897	46,216,989	11,455,085	121,710	144,288,681
Fremont	85,614,790	83,595,266	9,767,088	44,567	179,021,711
Gem	84,351,456	53,273,094	28,406,212	13,235	166,043,997
Gooding	44,522,010	101,103,012	15,075,376	9,231	160,709,629
Idaho	71,745,214	133,640,764	20,822,354	1,221	226,209,553
Jefferson	53,235,507	152,008,758	17,212,847		222,457,112
Jerome	99,457,071	109,338,837	45,696,748	73	254,492,729
Kootenai	886,627,174	146,898,548	170,345,959	43,463	1,203,915,144
Latah	235,755,365	113,900,751	77,322,839	3,792	426,982,747
Lemhi	68,259,092	34,903,621	11,989,280	336,413	115,488,406
Lewis	32,679,280	64,638,194	9,265,307	39,368	106,622,149
Lincoln	12,678,033	46,923,368	2,908,662	50,121	62,560,184
Madison	131,585,415	86,897,266	71,306,688	254,801	290,044,170
Minidoka	149,612,711	91,221,902	41,302,394		282,137,007
Nez Perce	341,371,113	101,245,683	269,689,387	1,004	712,307,187
Oneida	21,837,660	57,517,676	3,319,791		82,675,127
Owyhee	33,691,600	86,876,628	7,701,923	100,585	128,370,736
Payette	142,341,119	39,413,122	27,709,006		209,463,247
Power	47,278,607	91,087,327	102,358,552	818,145	241,542,631
Shoshone	117,148,286	44,762,195	68,263,883	3,042,310	233,216,674
Teton	13,867,606	43,174,701	4,284,971	30,242	61,357,520
Twin Falls	383,515,169	232,942,221	158,884,964	28,547	775,370,901
Valley	200,052,984	18,771,600	17,901,557	716,874	237,443,015
Washington	84,352,917	56,950,881	20,899,403	20,577	162,223,778
TOTAL:	9,632,771,502	3,671,669,470	3,258,693,551	13,582,084	16,576,716,607

CLASS 2. PERSONAL PROPERTY

County	BOATS (Item 55)	CONST.MACH. TOOLS AND EQUIPMENT (Item 56)	EQUITIES IN STATE LAND (Item 57)	FARM MACH. TOOLS AND EQUIPMENT (Item 58)	FURNITURE AND FIXTURES (Item 59)	IMPROVEMENTS ON R.R. RIGHT OF WAY (Item 60)
	Estimated Market Value					
Ada			307,668	7,205,009	30,083,946	560,910
Adams		47,000	80,565	1,984,852	650,801	59,594
Bannock			124,031	5,569,227	26,590,143	13,014
Bear Lake	1,250	45,240	394,147	6,259,515	1,233,250	12,000
Benewah	425	123,851	23,480	6,297,648	520,483	29,122
Bingham		31,139	355,410	27,825,490	3,700,528	474,325
Blaine		2,300,859	1,068,068	2,714,769	6,692,208	
Boise		145,291	199,397	549,427	1,169,643	
Bonner	76,180	1,115,092		3,231,552	1,982,015	1,042,063
Bonneville		70,430	1,555,464	18,567,445	21,057,861	3,014,855
Boundary		229,217		4,112,686	740,647	172,621
Butte			179,861	4,235,207	426,537	212,675
Camas			166,740	3,376,687	67,917	
Canyon			551,750	33,218,143	10,866,891	1,687,700
Caribou			2,140,770	6,840,815	1,544,280	
Cassia	5,600		4,305,785	47,578,945	2,936,133	1,166,541
Clark			84,646	1,708,188	68,550	
Clearwater		104,981		1,747,442	1,355,119	22,164
Custer		141,349		3,744,749	747,942	6,485
Elmore		425,539	1,229,115	9,419,964	2,451,178	1,308,265
Franklin				5,869,773	417,444	
Fremont		87,442	42,000	10,259,516	698,785	352,009
Gem		66,600		5,785,940	1,662,428	252,705
Gooding			203,658	5,510,844	1,001,880	
Idaho		1,160,735	107,873	12,260,597	1,960,921	1,786,476
Jefferson			515,644	18,911,824	724,855	1,188,733
Jerome	696	98,051	206,602	18,050,274	977,079	922,313
Kootenai	1,121,765	157,719	60,661	7,070,013	8,678,516	1,095,950
Latah		55,739	31,932	17,012,692	8,800,316	124,974
Lemhi	18,830	17,460	4,361	3,665,440	1,512,863	
Lewis		122,026		12,333,712	797,759	1,335,418
Lincoln		35,679		6,220,633	203,378	66,549
Madison		340,639	4,285,113	14,727,216	5,727,116	729,709
Minidoka			516,820	21,402,635	2,306,314	808,250
Nez Perce		243,743		9,436,252	9,454,383	1,205,642
Oneida		161,464		2,921,549	670,983	103,505
Owyhee			616,483	12,065,888	366,830	218,937
Payette			63,968	10,985,070	878,137	773,106
Power			1,154,005	19,600,605	1,577,205	9,320
Shoshone		3,782		2,527	4,419,820	
Teton			819,733	4,672,274	305,591	47,251
Twin Falls			564,197	27,428,137	10,536,914	1,071,154
Valley				565,511	652,609	124,540
Washington		224,223	187,730	11,525,632	1,649,697	1,360,532
TOTAL:	1,224,746	7,555,290	22,147,677	454,472,314	180,867,895	23,359,407

CLASS 2. PERSONAL PROPERTY

County	IMPRVMNTS EXCEPT Item 62 (Item 61)	LEASEHOLD IMPRVMNTS FED.STATE INDIAN LD (Item 62)	LOGGING MACHINERY TOOLS AND EQUIPMENT (Item 63)	MINING MACHINERY TOOLS AND EQUIPMENT (Item 64)	MOBILE HOMES (Item 65)	NET PROFIT OF MINES (Item 66)
	Estimated			Market	Value	
Ada		1,809,572				
Adams	195,958	1,918,795	177,037	692,205	38,575	225,000
Bannock	1,575,536	882,516				
Bear Lake		2,722				
Benewah	1,437,551	2,770,930	1,352,459	692,577		
Bingham	1,034,387	801,134				1,154,629
Blaine	81.100	2,628,119		1,210	260	
Boise	670,427	2,145,109	1,301,343	341,280		
Bonner	334,816	11,145,898	3,284,863	31,323	11,913	
Bonneville	700,100	1,508,445				
Boundary	3,265	151,197	3,338,586			
Camas			11,562	7,160	138,440	
Canyon	5,768,350	243,260				
Caribou	863,815			14,829,920		5,067,140
Cassia		680,562				
Clark					10,386	
Clearwater	938,070	644,912	10,531,661			
Custer	40,628	80,981	174,517	245,998	1,299,710	
Elmore	2,106,065	1.206,090		14,540	4,000	
Franklin					484,461	
Fremont	979,468	2,239,259	4,588,720			
Gem	78,470	3,500	57,450			
Gooding					1,566,591	
Idaho	5,719,153	675,299	7,051,127		2,173	
Jefferson	202,244	99,870				
Jerome	171,213	39,321				
Kootenai	2,879,050	77,240	146,950		1,000	47,200
Latah	7,183,059		2,618,049			
Lemhi					23,996	
Lewis	540,454	461,651				
Madison	2,795,932	36,169			2,992,461	
Minidoka	447,750	227,360			2.000	
Nez Perce	4,230,678	59,980			7,696,863	
Oneida	37,291			473,325		107
Owyhee	107,590	211,047		8,859,433		51,838,736
Payette	127,424	101,915				
Power	1,292,210	14,650				
Shoshone	410,123		40,900	93,372,898		756,383,707
Teton	39,912	157,182				
Twin Falls	1,003,454	712,063				
Valley	151,720	5.218,385			1,724,380	
Washington	156,380		103,456			
TOTAL:	44,303,643	38,955,133	34,778,680	119,561,869	15,997,209	814,716,519

CLASS 2. PERSONAL PROPERTY

County	MISC. MACHINERY TOOLS AND EQUIPMENT (Item 68)	RECRE-ATIONAL VEHICLES (Item 69)	RESER-VATIONS & EASE-MENTS (Item 70)	SIGNS AND SIGNBOARDS (Item 71)	TANKS CYLINDERS VESSELS ETC. (Item 72)	WATER (Item 73)
	Estimated Market Value					
Ada	70,382,452	8,266		1,285,442	550,202	
Adams	601,027			2,512	416	
Bannock	79,250,124			894,666		
Bear Lake	1,370,070		405,845	11,310		
Benewah	3,763,872		28	25,283	37,796	
Bingham	32,905,486			234,301	296,787	
Blaine	1,452,009			32,761		
Boise	4,954,513			250	72,871	
Bonner	5,306,088		45,499	91,061	23,791	
Bonneville	19,586,195		7,486	815,750	138,917	
Boundary	1,323,446		167,781	43,160		
Butte	202,654			1,084	86,221	
Camas	761,986				21,965	
Canyon	94,476,950		180,450	988,938	206,542	
Caribou	477,725			23,945		
Cassia				143,836	131,673	
Clark	6,380			5,111	16,364	
Clearwater	1,539,566			19,313	128,774	
Custer	861,038			13,993	131,612	
Elmore	4,330,311			117,329	64,641	
Franklin	2,964,223			14,676		
Fremont	339,498			8,911	147,101	
Gem	5,077,782	1,260	15,055	56,640	16,415	
Gooding	752,395			2,609		
Idaho	16,989,666			21,160	36,177	
Jefferson	5,992,470			39,078	160,250	
Jerome	20,920,615	547		167,843	147,255	
Kootenai	20,128,443			524,038	132,009	
Latah	13,016,984		8,623	297,230	692,449	
Lemhi	2,998,884			9,054	54,987	
Lewis	1,692,586			23,291	501,746	
Lincoln	353,664			3,616	31,570	
Madison	5,318,109			203,795	84,513	
Minidoka	27,679,548			71,750	180,200	
Nez Perce	114,419,375		544	246,998	38,136	
Oneida				5,797		5,635
Owyhee	311,634			1,343	126,938	
Payette	5,045,379		50	62,149	10,124	
Power	4,758,773			1,919		
Shoshone	991,962	2,638		97,102	158,740	
Teton	381,347			15,538	45,041	
Twin Falls	46,046,866	20,533		429,502	345,245	93,144
Valley	7,447,906	2,481	116,585	26,326	9,697	
Washington	2,848,709			60,468	27,752	
TOTAL:	631,028,710	35,725	947,946	7,140,878	4,854,917	98,779

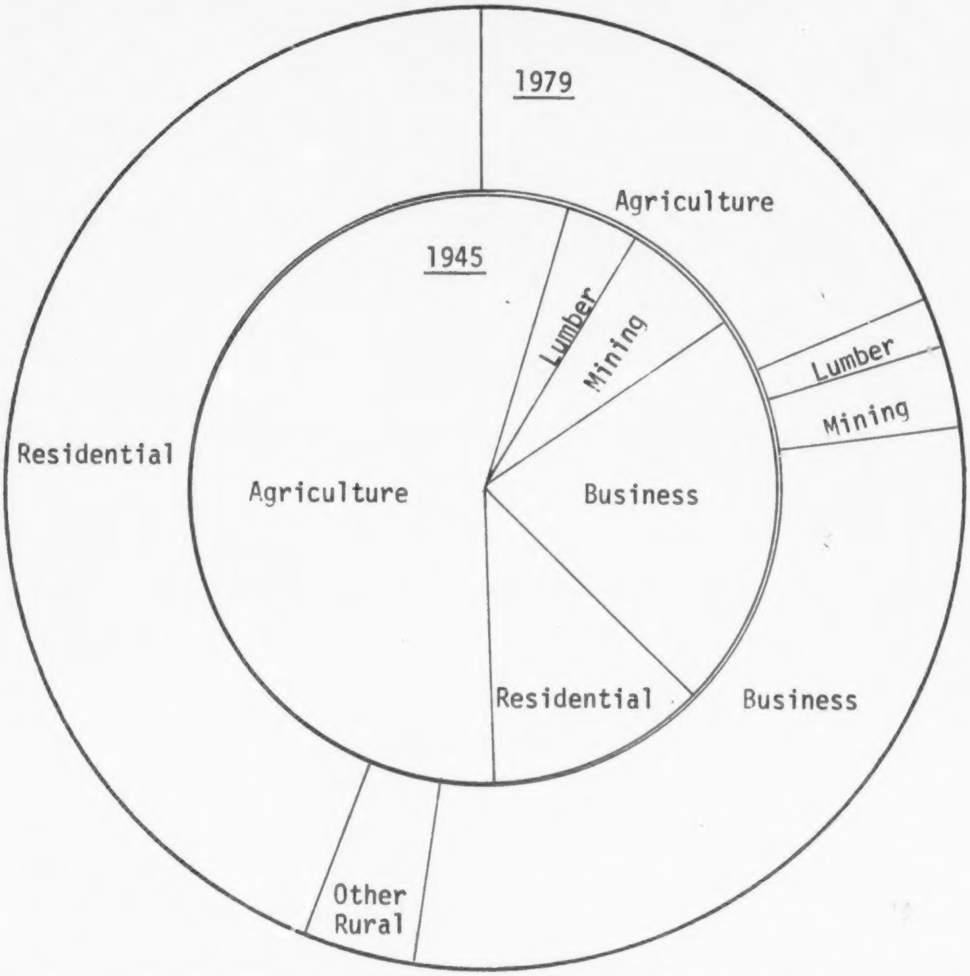
SUMMARY OF ASSESSED VALUATION - CLASS 2. PERSONAL PROPERTY

County	MACH. & EQUIPMENT (Item 56, 58,63,64,68)	FURNITURE AND FIXTURES (Item 59)	MOBILE HOMES & REC. VEH. (65,69)	MISC. Items 55 57,60,61,70 71,72,73)*	NET PROFIT OF MINES (Item 66)	LEASEHOLD IMPRVMNTS FED.STATE INDIAN LD (Item 62)	TOTAL PERSONAL PROPERTY
Ada	77,587,461	30,083,946	8,266	2,704,222		1,809,572	112,193,467
Adams	3,502,121	650,801	38,575	339,045	225,000	1,918,795	6,674,337
Bannock	84,819,351	26,590,143		2,607,247		882,516	114,899,257
Bear Lake	7,674,825	1,233,250		824,552		2,722	9,735,349
Benewah	12,230,407	520,483		1,553,685		2,770,930	17,075,505
Bingham	60,762,115	3,700,528		2,395,210	1,154,629	801,134	68,813,616
Blaine	6,468,847	6,692,208	260	1,181,929		2,628,119	16,971,363
Boise	7,291,854	1,169,643		942,945		2,145,109	11,549,551
Bonner	13,968,918	1,982,015	11,913	1,613,410		11,145,898	28,722,154
Bonneville	38,224,070	21,057,861		6,232,572		1,508,445	67,022,948
Boundary	9,003,935	740,647		386,827		151,197	10,282,606
Butte	4,437,861	426,537		479,841			5,344,239
Camas	4,157,395	67,917	138,440	188,705			4,552,457
Canyon	127,695,093	10,866,891		9,383,730		243,260	148,188,974
Caribou	22,148,460	1,544,280		3,028,530	5,067,140		31,788,410
Cassia	47,578,945	2,936,133		5,753,435		680,562	56,949,075
Clark	1,714,568	68,550	10,386	106,121			1,899,625
Clearwater	13,923,650	1,355,119		1,108,321		644,912	17,032,002
Custer	5,167,651	747,942	1,299,710	192,718		80,981	7,489,002
Elmore	14,190,354	2,451,178	4,000	4,825,415		1,206,090	22,677,037
Franklin	8,833,996	417,444	484,461	14,676			9,750,577
Fremont	15,275,176	698,785		1,529,489		2,239,259	19,742,709
Gem	10,987,772	1,662,428	1,260	419,285		3,500	13,074,245
Gooding	6,263,239	1,001,880	1,566,591	206,267			9,037,977
Idaho	37,462,125	1,960,921	2,173	7,670,839		675,299	47,771,357
Jefferson	24,904,294	724,855		2,105,949		99,870	27,834,968
Jerome	39,068,940	977,079	547	1,615,922		39,321	41,701,809
Kootenai	27,503,125	8,678,516	1,000	5,813,473	47,200	77,240	42,120,554
Latah	32,703,464	8,800,316		8,338,267			49,842,047
Lemhi	6,681,784	1,512,863	23,996	87,232			8,305,875
Lewis	14,148,324	797,759		2,400,909		461,651	17,808,643
Lincoln	6,609,976	203,378		101,735			6,915,089
Madison	20,385,964	5,727,116	2,992,461	8,099,062		36,169	37,240,772
Minidoka	49,082,183	2,306,314	2,000	2,024,770		227,360	53,642,627
Nez Perce	124,099,370	9,454,383	7,696,863	5,721,998		59,980	147,032,594
Oneida	3,556,338	670,983		152,228	107		4,379,656
Owyhee	21,236,955	366,830		1,071,291	51,838,736	211,047	74,724,859
Payette	16,030,449	878,137		1,036,821		101,915	18,047,322
Power	24,359,378	1,577,205		2,457,454		14,650	28,408,687
Shoshone	94,412,069	4,419,820	2,638	665,965	756,383,707		855,884,199
Teton	5,053,621	305,591		967,475		157,182	6,483,869
Twin Falls	73,475,003	10,536,914	20,533	3,506,696		712,063	88,251,209
Valley	8,013,417	652,609	1,726,861	428,868		5,218,385	16,040,140
Washington	14,702,020	1,649,697		1,792,862			18,144,579
TOTAL:	1,247,396,863	180,867,895	16,032,934	104,077,993	814,716,519	38,955,133	2,402,047,337

*Items 55 Boats, 57 Equities in State Land, 60 Improvements on RR Right of Way, 61 Imp. other than 62, 70 Reserv. & Easemnts, 71 Signs, 72 Tanks & Vessels, 73 Water.

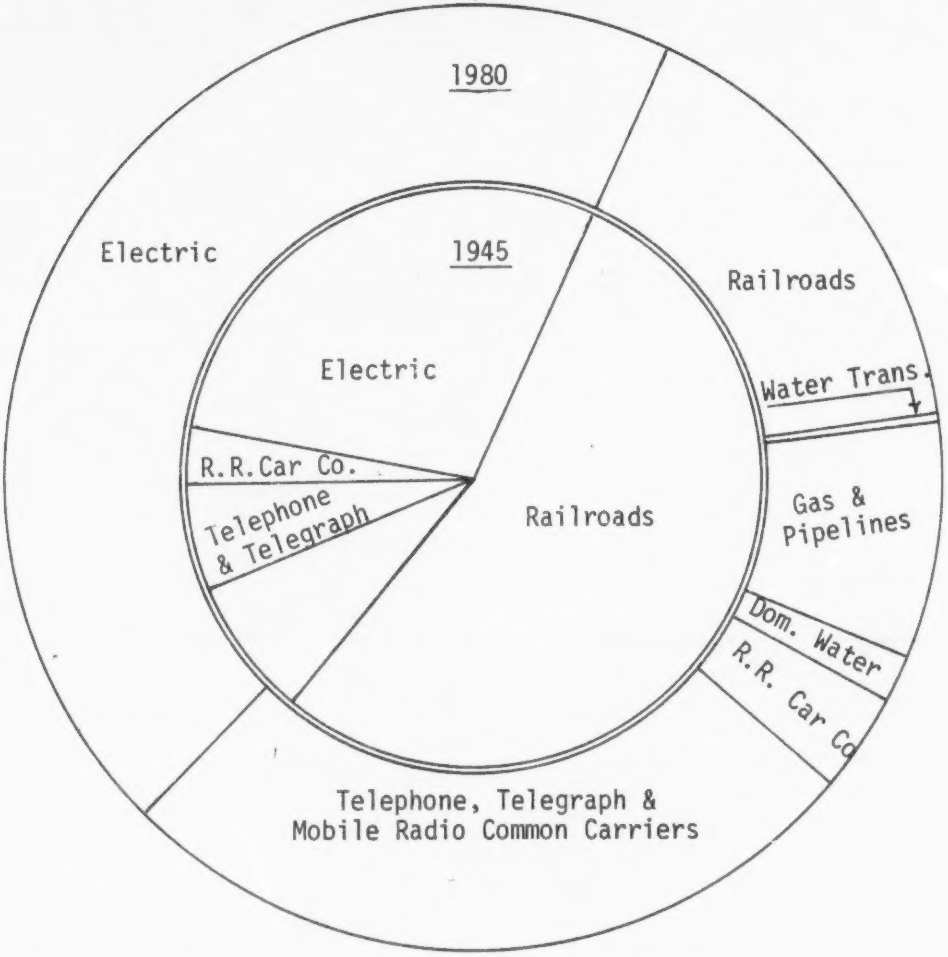
ASSESSED VALUE CLASS 1 & 2 PROPERTY - STATE OF IDAHO

(CALENDAR YEAR)



YEAR 1945			YEAR 1979		
TYPE	AMOUNT	PERCENT	TYPE	AMOUNT	PERCENT
AGRICULTURE	167,579,590	54.12%	AGRICULTURE	468,223,957	18.75%
LUMBERING	10,530,671	3.40%	LUMBERING	43,480,817	1.74%
MINING	17,013,702	5.49%	MINING	64,418,126	2.58%
BUSINESS	68,045,812	21.97%	BUSINESS	590,777,144	23.65%
RESIDENTIAL	46,525,158	15.02%	RESIDENTIAL	1,239,507,812	49.63%
OTHER RURAL			OTHER RURAL	91,215,633	3.65%
TOTAL:	309,694,933	100.00%	TOTAL:	2,497,623,489	100.00%

ESTIMATED MARKET VALUE - OPERATING PROPERTY - STATE OF IDAHO
(CALENDAR YEAR)



YEAR 1945			YEAR 1980		
TYPE	AMOUNT	PERCENT	TYPE	AMOUNT	PERCENT
RAILROADS	104,826,490	54.46%	RAILROADS	277,036,525	15.96%
ELECTRIC	70,762,865	36.76%	ELECTRIC	766,797,466	44.18%
TELEPHONE & TELEGRAPH	13,812,811 785,299	7.58%	TELEPHONE & TELEGRAPH MOBILE RADIO	457,410,492 1,435,980	26.43%
R.R. CAR CO.	2,292,582	1.20%	*R.R. CAR CO.	60,306,180	3.47%
			DOMESTIC WATER	24,630,517	1.42%
			GAS & PIPELINE	146,449,650	8.44%
			WATER TRANSPORTATION	1,734,040	.10%
TOTAL	192,480,047	100.0%	TOTAL	1,735,800,850	100.00%

*Includes $9,599,295 market value for companies having less than $500,000 per Co.

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES

Name of Company	Mileage	Rate Per Mile	Est.Mkt.Val. Assmt. & Tax Purposes
BURLINGTON NORTHERN, INC.			
Main Line:			
Sandpoint to Wash. Line @ Hauser	50.71	151962.806547	7,706,034
Sandpoint to Mont. Line @ Leonia	53.78	115148.510784	6,192,687
Missoula Branch (Sandpoint-Cabinet)	34.87	62115.454832	2,165,966
Newport Branch (Sandpoint-Newport)	30.82	45345.370214	1,397,544
Clearwater Shtln. (Lewiston-Arrow)	17.91	69410.425461	1,243,141
" (Arrow-Orofino)	29.94	11771.642619	352,443
" (Orofino-Stites)	34.07	22026.410919	750,440
Lapwai Br. (Spalding-Grangeville)	67.81	17572.525291	1,191,593
Fort Sherman Br. (CdA - Hauser)	12.36	73091.008900	903,405
Wallace Br. (Mont.Line-Wallace)	20.86	15435.945829	321,994
Palouse Br. (Wn.Ln-Lewiston/Arrow)	40.28	18148.448113	731,019
Orofino Br. (Orofino-Headquarters)	41.37	19913.113367	823,805
Estes Branch (Moscow - Estes)	3.84	11613.236979	44,595
Genesee Br. (Genesee-Wash. Line)	7.45	15608.350336	116,282
Viola Branch (Wash. Line - Viola)	2.58	13474.720930	34,765
Microwave			576,798
Leased Equipment			30,454
Total	448.65		$24,582,965
CAMAS PRAIRIE RAILROAD			
Arrow to Lewiston	17.91	4358.699839	78,064
Spalding to Grangeville	67.81	4358.699839	295,563
Orofino - Stites	34.07	4358.699839	148,501
Arrow - Orofino	29.94	4358.699839	130,500
Orofino - Headquarters	41.37	4358.699839	180,319
Washington Line - Lewiston	1.03	4358.699839	4,490
Leased Equipment			9,352
Total	192.13		$836,789
CHICAGO, MILWAUKEE, ST. PAUL and PACIFIC RAILROAD COMPANY			
Main Line (Mont-Wash Via St. Maries)	100.80	31558.242659	3,181,071
CdA Br. (Coeur d'Alene - Wash. Line)	6.60	19831.431818	130,887
Elk River Br. (St. Maries-Elk River)	50.80	11378.920472	578,049
Plummer Br. (Plummer-Wash.Ln/Worley)	15.20	10261.350658	155,973
Leased Equipment			18,539
Total	173.40		$4,064,519
NEZ PERCE RAILROAD			
Main Line	13.55	6664.501845	$90,304
SPOKANE INTERNATIONAL RAILROAD			
Main Line	124.48	150088.825112	18,683,057
Branch Line	8.95	38371.849162	343,428
Leased Equipment			4,453
Microwave			71,102
Total	133.43		$19,102,040
WASHINGTON, IDAHO & MONTANA RAILWAY			
Main Line	46.93	18459.919028	$866,324

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES

Name of Company	Mileage	Rate Per Mile	Est.Mkt.Val. Assmt. & Tax Purposes
UNION PACIFIC RAILROAD			
OREGON SHORTLINE RAILROAD CO.			
Main Line (Wyoming-Orchard)	364.68	354401.600581	129,243,176
" " (Orchard-Nampa)	37.63	335183.461599	12,612,954
" " (Nampa-Oregon)	72.31	335307.795049	24,246,107
Butte Branch North of I.F.	82.04	77974.032179	6,396,990
Butte Branch South of I.F.	55.95	105193.788739	5,885,592
Ogden Branch	50.63	181901.515702	9,209,674
Aberdeen Branch	28.84	29422.925104	848,557
Barber Spur	9.56	26273.317992	251,173
Boise Loop	46.19	39926.338385	1,844,198
Cache Valley Branch	8.67	26099.412918	226,282
Conda Spur	8.82	69269.972789	610,961
East Belt Branch	45.12	27934.180851	1,260,390
Epco Spur	22.07	103246.888536	2,278,659
Goshen Branch	5.95	28522.929412	169,711
Grace Branch	6.91	24887.735166	171,974
Hill City Branch	58.58	24721.820075	1,448,204
Homedale Branch	15.49	24980.120723	386,942
Idaho Northern Branch	135.76	30235.370138	4,104,754
Ketchum Branch	70.42	24646.155212	1,735,582
Mackay Branch	86.71	26070.306539	2,260,556
Malad Branch	13.74	25856.084425	355,263
New Meadows Branch	90.93	28418.997141	2,584,139
North Side Branch	74.77	28145.268958	2,104,422
Oakley Branch	22.55	25187.032816	567,968
Payette Branch	29.12	35278.841690	1,027,320
Raft River Branch	9.92	26688.490927	264,750
Simplot Spur	8.61	83048.878049	715,051
Stoddard Branch	17.89	26182.423141	468,404
Teton Valley Branch	46.44	25239.885659	1,172,140
Twin Falls Branch	79.86	48197.536814	3,849,055
Wells Branch	29.86	26599.112525	794,249
West Belt Branch	23.18	27040.590595	626,801
Wilder Branch	11.86	30336.276560	359,788
Yellowstone Br.(Ashton-I.F.)	51.32	34303.843726	1,760,473
Yellowstone Br.(Ashton-Mont.)	47.07	24517.479074	1,154,038
Wells Branch (Abandoned)			317,420
Microwave			553,026
Leased Equipment			311,176
Total	1,769.45		$224,177,919
OREGON-WASH RR & NAVIGATION CO			
Lewiston Branch	1.03	90073.378641	92,775
Sierra Nevada Branch	2.18	35291.674312	76,936
Moscow Branch	2.44	25966.774590	63,359
Wallace Branch	72.34	42197.165745	3,052,543
Microwave			15,001
Leased Equipment			5,051
Total	77.99		$3,305,665
Total UNION PACIFIC RAILROAD	1,847.44		$227,483,584
TOTAL ESTIMATED MARKET VALUE ALL RAILROADS			$277,036,525

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	Burlington Northern	Chicago Milwaukee St. Paul	Spokane Internat'l	Union Pacific Ore-Wash. R.R. & Nav.	Union Pacific Oregon Shortline	Various Railroads	Est.Mkt.Val. (Assmt & Tax Purposes)
Ada	2,493				12,671,977		12,674,470
Adams					1,240,320		1,240,320
Bannock					29,282,164		29,282,164
Bear Lake					17,453,735		17,453,735
Benewah		1,819,941		332,514			2,152,455
Bingham					5,658,123		5,658,123
Blaine					6,817,465		6,817,465
Boise					971,160		971,160
Bonner	9,757,101		7,124,667				16,881,768
Bonneville					2,818,584		2,818,584
Boundary	4,269,892		7,554,531				11,824,423
Butte					970,076		970,076
Camas					937,451		937,451
Canyon					16,032,621		16,032,621
Caribou					16,015,149		16,015,149
Cassia					1,681,894		1,681,894
Clark					2,992,700		2,992,700
Clearwater	1,160,429					269,193*	1,429,622
Custer					343,607		343,607
Elmore					24,619,497		24,619,497
Franklin					3,624,202		3,624,202
Fremont					2,804,451		2,804,451
Gem					1,327,653		1,327,653
Gooding					10,168,532		10,168,532
Idaho	1,014,140					226,261*	1,240,401

(continued)

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	Burlington Northern	Chicago Milwaukee St. Paul	Spokane Internat'l	Union Pacific Ore-Wash. R.R. & Nav.	Union Pacific Oregon Shortline	Various Railroads	Est.Mkt.Val. (Assmt & Tax Purposes)
Jefferson					3,087,415		3,087,415
Jerome					1,148,324		1,148,324
Kootenai	4,943,402	260,591	4,422,842	1,457,722			11,084,557
Latah	725,721	81,587		63,658		866,324***	1,737,290
Lewis	333,106					90,304** 80,679*	504,089
Lincoln					17,763,259		17,763,259
Madison					1,069,279		1,069,279
Minidoka					7,397,190		7,397,190
NezPerce	2,054.687			93,074		270,656*	2,418,417
Oneida					389,040		389,040
Owyhee					386,942		386,942
Payette					3,588,149		3,588,149
Power					14,219,692		14,219,692
Shoshone	321,994	1,902,400		1,358,697			3,583,091
Teton					659,013		659,013
Twin Falls					3,136,953		3,136,953
Valley					1,734,486		1,734,486
Washington					11,166,816		11,166,816
TOTAL:	$24,582,965	$4,064,519	$19,102,040	$3,305,665	$224,177,919	$1,803,417	$277,036,525

*Camas Prairie Railroad
**NezPerce Railroad
***Washington-Idaho-Montana Railway

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Assessed and Taxes Collected by State Tax Commission
(Taxes revert to Public School Income Fund)

	Name of Company	Est. Mkt. Value Assmt. and Tax Purposes
1.	ADM Leasco	$ 10,029
2.	Agri Industries	29,362
3.	Alaska Railcar	40,246
4.	Alberta Gas Chemical, Inc.	21,743
5.	Allis Chalmers Corp.	693
6.	American Colloid Company	3,367
7.	AMOCO Chemicals Corp.	24,357
8.	AMOCO Oil Company	26,342
9.	L. F. Anderson Company	3,926
10.	Anheuser-Busch, Inc.	1,369
11.	Apex Tank Car Line	830
12.	Arco/Polymers, Inc.	39,569
13.	ASARCO, Inc.	27,175
14.	Aurora Coop Elevator Co.	6,197
15.	Babcock & Wilcox Company	20,389
16.	Bankers Trust Lessor	5,756
17.	Bennett Lumber Products, Inc.	424,489
18.	Big Three Industries, Inc.	1,245
19.	The Boeing Company	24,015
20.	Borden Chemical Co.	880
21.	California Contemporary, Inc.	22,737
22.	California Railcar Corp.	14,651
23.	Canadian Hidrogas Resources	26,653
24.	Celtran, Inc.	3,256
25.	Chartrands Tank Car Service	3,587
26.	Chemplex Company	85,225
27.	Chicago Freight Car Leasing Co.	76,786
28.	Cities Service Company	47,194
29.	Coastal States Energy Co.	3,443
30.	Columbia Chemicals Co.	9,279
31.	Cominco American, Inc.	1,496
32.	Commonwealth Plan, Inc.	1,985
33.	Conoco, Inc.	112,140
34.	Continental Tank Car Corp.	541
35.	Edwin Cooper, Inc.	6,343
36.	Crystal Car Lines	37,115
37.	Delta Tank Line Company	2,535
38.	Dependable Properties, Inc.	10,306
39.	Diamond Shamrock Corp.	1,300
40.	Dow Chemical Company	364,463
41.	Dresser Leasing Corp.	3,589
42.	E. I. duPont deNemours & Co.	187,354
43.	Equipment Enterprises	1,179
44.	Essem Corporation	3,244
45.	Ethyl Corporation	13,624
46.	Ethyl Corporation of Canada Ltd.	6,983
47.	Evergreen Freight Car Corp.	14,195
48.	Exxon Chemical Company	28,572
49.	Exxon Pipeline Company	71,835
50.	FAR MAR CO, INC.	72,284
51.	Farmer's Union Central Exchange	7,648
52.	Farmland Industries, Inc.	238,554
53.	FMC Corporation	205,608
54.	Frit Transportation Inc.	2,370
55.	Fruit Growers Express Co.	411,564
56.	FTIX Associates	2,022
57.	General Electric Company	10,610
58.	Georgia Pacific Corp. - Bellingham	86,515
59.	Georgia Pacific Corp. - Plaquemine	254,507
60.	Georgia Pacific Corp. - Portland	1,031
61.	Georgia Pacific Corp. - Southern Div.	21,401
62.	Getty Refining & Marketing Co.	3,286
63.	Glenco Transportation Services, Inc.	2,459
64.	Grain Terminal Assoc.	120,130
65.	Gulf Oil Company	98,963
66.	Halliburton Company	38,102
67.	Harnischfeger Corp.	5,171
68.	Head-On Collision Line Inc.	776
69.	Hercules, Inc.	5,517
70.	Hooker Chemicals & Plastics	271,270
71.	J. M. Huber Corporation	4,052
72.	Industry Leasing, Inc.	45,990
73.	International Minerals & Chemical Corp.	38,949
74.	ITEL Corporation	374,668

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Name of Company	Est. Mkt. Value Assmt. and Tax Purposes
75. Jimbetco, Inc.	$ 1,161
76. Kaiser Cement Corp.	6,391
77. Kennecott Copper Corp.	424,219
78. Kerr-McGee Chemical Corp.	4,329
79. Koppers Company, Inc.	20,305
80. KRDX Company	11,569
81. Lamco, Inc.	6,229
82. Lewis Grain Company	6,433
83. Lincoln Grain, Inc.	140,584
84. LUC Leasing, Inc.	76,464
85. LUCX, Inc.	99,577
86. Mallard Transportation Co.	2,299
87. Manufacturer's Leasing Corp.	11,083
88. Merchants Despatch Trans. Corp.	15,081
89. MHC, Inc.	101,659
90. Midwest Solvents Co., Inc.	6,065
91. Mobil Oil Corp.	98,492
92. Monsanto Company	352,955
93. Morrison Grain Co., Inc.	13,396
94. Morrison-Quirk Grain Corp.	123,263
95. National Wax Company	26,283
96. Needham Transportation Co.	22,713
97. Pacific States Railcar Company	161,924
98. Pargas, Inc.	2,651
99. Pennwalt Carriers Corp.	54,525
100. Petrolane Gas Service	22,944
101. Phillips Petroleum Co.	214,813
102. Pillsbury Company	121,751
103. Plateau Mining Company	199,352
104. PLM, Inc.	416,789
105. PMA Transportation Corp.	9,616
106. PPG Industries, Inc.	83,775
107. PQ Corporation	954
108. Procor (U.S.)	160,027
109. Quaker State Oil Refining	9,455
110. Relco Nevada Corp.	15,337
111. REMX Corporation	45,023
112. Richmond Leasing Company	281,970
113. RSTX, Inc.	6,600
114. Ruddy Tank Car Co.	902
115. Sauvage Gas Co., Inc.	41,340
116. Scandinavian Oil Company	3,480
117. Scoular Bishop Grain Co.	526,376
118. Scoular Welsh Grain Co.	3,124
119. Shell Oil Company	490,925
120. Shintech, Inc.	8,494
121. So Soo Grain Company	10,362
122. Stauffer Chemical Company	42,450
123. Sun Oil Company of Pennsylvania	25,540
124. Tauber Transportation	1,610
125. TCL, Inc.	2,189
126. Tennesee Eastman Co.	2,280
127. Terminal Grain Corp.	42,746
128. Texasgulf, Inc.	40,270
129. Transitank Car Corp.	968
130. Trinity Railcar Leasing Corp.	121,188
131. Union Carbide Corp.	19,603
132. Union Chemical Division	22,464
133. United Equipment Leasing Assoc.	63,614
134. United Grain Corporation	14,511
135. U. S. Industrial Chemicals Co.	12,912
136. U. S. Leasing International Inc.	27,218
137. U. S. Rail Services, Inc. TGOX	61,596
138. U. S. Rail Services, Inc. Pool #2 RUSX	224,698
139. U. S. Rail Services, Inc. - Pool #3	73,457
140. U. S. Rail Services, Inc. - BFGX	3,551
141. Vangas, Inc.	1,020
142. Velsicol Chemical Corp.	561
143. Virginia Chemicals, Inc.	19,237
144. Vulcan Materials Company	37,641
145. Western Rail Leasing Corp.	3,084
146. Weyerhauser Company	28,947
147. Wilson Propane Wholesale Co.	2,181
148. Ziol Tank Line	3,545
149. Zip Transportation Co.	39,693
	$9,598,869

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

County	ACF Industries Inc.	Allied Chemical Corp.	Canadian General Transp.	General American Transp.	MBF Industries Inc.	North American Car Co.	Pacific Fruit Express	Pullman Leasing Company	Railbox Company	Trailer Train Co.	Transp. Corp of America	U.P. Fruit Express	Union Tank Car Co.	U.S. Railway Leasing	Natl.Rail Passenger AMTRAK	EST.MKT.VAL. Assmt. & Tax Purposes
Ada	71,805	33,206	51,588	115,035	58,869	146,026	60,455	53,282	107,420	275,606	11,634	818,632	86,224	9,870	200,592	2,100,244
Adams	38,508	17,808	27,666	61,693	31,571	78,313	—	28,575	57,609	147,806	6,239	---	46,241	5,293		547,322
Bannock	98,784	45,683	70,972	158,258	80,988	200,894	78,420	73,302	147,782	379,162	16,006	1,061,889	118,622	13,578	284,440	2,828,780
Bear Lake	43,403	20,072	31,183	69,533	35,584	88,266	36,637	32,207	64,931	166,591	7,032	496,107	52,118	5,966		1,149,630
Benewah	14,103	3,219	5,001	24,793	5,707	44,431		14,178	54,474	69,183	1,128		13,864	4,632		254,713
Bingham	90,992	42,080	65,374	145,775	74,600	185,048	75,355	67,520	136,125	349,255	14,743	1,020,387	109,265	12,507		2,389,026
Blaine	55,709	25,763	40,024	89,249	45,673	113,293	43,267	41,338	83,340	213,825	9,026	585,877	66,896	7,657	75,649	1,496,586
Boise	28,376	13,122	20,387	45,459	23,264	57,706	23,952	21,056	42,450	108,913	4,598	324,343	34,074	3,900		751,600
Bonner	141,419		175,559	221,041	4,057	563,577	28,579	113,353	135,774	341,099	67,294	209,804	307,568	70,220	304.009	2,683,353
Bonneville	48,102	22,245	34,559	77,063	39,437	97,824	40,604	35,694	71,961	184,630	7,794	549,827	57,762	6,612		1,274,114
Boundary	61,056		183,567	145,229	4,264	260,122	9,431	46,160	45,681	114,874	25,576	69,238	222,953	24,142	143,886	1,356,179
Butte	32,872	15,202	23,617	52,663	26,950	66,851	27,748	24,393	49,177	126,173	5,326	375,741	39,473	4,518		870,704
Camas	33,499	15,492	24,068	53,668	27,464	68,127		24,858	50,115	128,580	5,428		40,227	4,605		476,131
Canyon	85,233	39,416	61,236	136,548	69,878	173,335	58,763	63,246	127,509	327,147	13,810	795,710	102,348	11,716	180,581	2,246,476
Caribou	65,532	30,506	47,082	104,987	53,727	133,271	32,282	48,628	98,037	251,531	10,618	437,135	78,692	9,008		1,400,836
Cassia	43,553	20,141	31,291	69,774	35,707	88,572	36,764	32,318	65,155	167,168	7,057	497,823	52,299	5,987		1,153,609
Clark	33,658	15,566	24,182	53,923	27,595	68,450	28,412	24,976	50,353	129,190	5,454	384,728	40,417	4,626		891,530
Clearwater	69,211		749	68,824		262,535		57,672	76,672	192,532	35,682		79,270	39,246		882,393
Custer	11,644	5,385	8,365	18,654	9,546	23,679	9,829	8,640	17,419	44,691	1,886	133,089	13,982	1,600		308,409
Elmore	61,204	28,304	43,972	98,052	50,178	124,467	51,663	45,416	91,561	234,916	9,917	699,578	73,494	8,413	305,719	1,926,854
Franklin	24,162	11,174	17,359	38,708	19,809	49,137	13,930	17,929	36,146	92,739	3,915	188,628	29,014	3,321	88,436	634,407
Fremont	91,858	42,480	65,996	147,162	75,310	186,809	42,439	68,163	137,421	352,578	14,883	574,668	110,305	12,626		1,922,698
Gem	35,902	16,603	25,794	57,518	29,434	73,013	30,306	26,641	53,710	137,803	5,817	410,376	43,112	4,935		950,964
Gooding	42,572	19,688	30,586	68,203	34,903	86,577	35,936	31,590	63,588	163,404	6,898	486,615	51,121	5,852	126,017	1,253,650
Idaho	58,172		630	57,847		220,664		48,474	64,444	161,826	29,991		66,627	32,987		741,662
Jefferson	45,240	20,922	32,503	72,477	37,090	92,003	38,188	33,570	67,679	173,644	7,330	517,110	54,325	6,218		1,198,299
Jerome	34,860	16,121	25,045	55,848	28,580	70,893	29,426	25,868	52,151	133,802	5,648	398,461	41,860	4,792		923,355
Kootenai	90,154	13,968	154,869	170,841	27,853	310,273	6,861	69,696	104,510	248,381	30,625	50,365	215,164	30,461	153,319	1,677,340
Latah	50,197	997	2,062	51,821	1,767	186,907		41,910	59,733	145,292	24,782		57,369	27,504		650,341
Lemhi																
Lewis	20,743		225	20,627		78,684		17,285	22,979	57,704	10,694		23,758	11,762		264,461
Lincoln	80,427	37,194	57,783	128,849	65,938	163,561	56,242	59,680	120,319	308,701	13,031	761,579	96,578	11,055	217,235	2,178,172
Madison	30,187	13,960	21,688	48,361	24,748	61,389	25,481	22,400	45,159	115,865	4,891	345,043	36,248	4,149		799,569
Minidoka	46,371	21,444	33,315	74,289	38,017	94,303	39,143	34,409	69,371	177,984	7,513	530,036	55,683	6,374	76,235	1,304,487
NezPerce	80,229	421	1,512	80,334	746	302,728	768	66,770	89,231	224,144	41,041	10,401	91,939	45,103		1,035,367
Oneida	12,138	5,613	8,721	19,446	9,951	24,685		9,007	18,159	46,590	1,967		14,576	1,668		172,521
Owyhee	13,684	6,328	9,831	21,923	11,219	27,629	11,551	10,154	20,472	52,524	2,217	156,415	16,432	1,881		362,460
Payette	23,278	10,765	16,724	37,293	19,085	47,340	19,650	17,273	34,824	89,348	3,772	266,078	27,953	3,200	39,923	656,506
Power	35,443	16,391	25,464	56,782	29,058	72,079	29,918	26,300	53,023	136,040	5,743	405,125	42,560	4,872	181,899	1,120,697
Shoshone	58,219	13,257	20,849	80,967	23,503	173,149		48,544	106,879	211,778	16,697		65,958	20,374		840,174
Teton	23,066	10,667	16,572	36,953	18,911	46,909	19,471	17,116	34,507	88,535	3,737	263,655	27,698	3,171		610,968
Twin Falls	62,811	29,047	45,127	100,628	51,496	127,737	53,020	46,609	93,966	241,088	10,177	717,956	75,425	8,634		1,663,721
Valley	50,602	23,401	36,356	81,068	41,486	102,908	42,715	37,549	75,702	194,227	8,199	578,404	60,764	6,956		1,340,337
Washington	67,697	31,307	48,637	108,454	55,501	137,672	21,842	50,234	101,275	259,839	10,969	295,766	81,291	9,305	136,461	1,416,250
TOTALS	2,206,675	754,758	1,668,090	3,426,620	1,349,464	5582,036	1,159,048	1,683,983	3,098,893	7,766,708	536,785	15,416,589	3,021,549	521,296	2,514,401	50,706,895

CLASS 3. OPERATING PROPERTIES
ELECTRIC POWER COMPANIES

Name of Company	County	TRANSMISSION Miles	 Allocation Per Mile	 Estimated Mkt. Value	DISTRIBUTION Miles	 Allocation Per Mile	 Estimated Mkt. Value	Microwave Estimated Market Val.	Leased Equipment Market Val.	TOTAL ESTIMATED MARKET VALUE
Citizens Utilities	Shoshone				145.65	3843.796773	559,849		190	560,039
Idaho Power Company	Ada	1,184.10	13213.155139	15,645,697	6,293.86	5159.646703	32,474,094	339,818	743,065	
	" Situs							8,195,591		57,398,265
	Adams	387.05	34361.991991	13,299,809	704.50	2638.451384	1,858,789	67,903		15,226,501
	Bannock	185.25	7166.315789	1,327,560	1,976.28	4762.687473	9,412,404	94,246	4,949	10,839,159
	Bear Lake	117.03	16044.723575	1,877,714						1,877,714
	Bingham	744.30	5617.851675	4,181,367	4,743.10	2869.095950	13,608,409	1,395	2,220	17,793,391
	Blaine	411.69	16177.006971	6,659,912	1,689.79	3763.389534	6,359,338	3,202	1,597	13,024,049
	Boise	71.46	5970.053177	426,620	924.97	3338.212050	3,087,746	24,586		3,538,952
	Bonneville	42.45	1821.460542	77,321						77,321
	Butte	18.33	7498.308783	137,444						137,444
	Camas	36.21	3661.309031	132,576	142.18	3502.018568	497,917	257		630,750
	Canyon	582.60	3327.947134	1,938,862	5,652.19	3485.021381	19,698,003	5,969	1,252	21,644,086
	Caribou	111.27	16062.990923	1,787,329						1,787,329
	Cassia	192.63	1731.023205	333,447	1,565.51	2800.491214	4,384,197	71,116	518	4,789,278
	Clark	110.88	1817.622655	201,538						201,538
	Elmore	1,380.33	8153.529229	11,254,561	2,432.96	3419.876200	8,320,422	89,387	518	19,664,888
	Gem	475.44	4705.007993	2,236,949	1,201.63	3617.346438	4,346,712	94,266	344	6,678,271
	Gooding	618.81	28431.428064	17,593,652	2,221.87	3027.116798	6,725,860	617,772	688	24,937,972
	Idaho				153.59	2784.758122	427,711	475,561		903,272
	Jefferson	92.22	1839.958794	169,681						169,681
	Jerome	748.95	17414.731290	13,042,763	2,620.25	3519.683618	9,222,451	41,770	603	22,307,587
	Lemhi	212.94	4168.578003	887,657	1,177.68	2882.386557	3,394,529	298,342	1,266	4,581,794
	Lincoln	335.97	3671.018246	1,233,352	1,101.70	2767.866025	3,049,358	1,043	259	4,284,012
	Minidoka	347.49	14349.497827	4,986,307	1,603.00	2969.225203	4,759,668	39,235	259	9,785,469
	Oneida				112.10	2522.408564	282,762			282,762
	Owyhee	251.40	29219.482896	7,345,778	2,425.81	2598.769483	6,304,121	2,696	344	13,652,939
	Payette	185.13	2697.941987	499,470	1,496.22	3207.154028	4,798,608	37,537	6,892	5,342,507
	Power	600.21	91212.875494	54,746,880	2,122.83	3474.577804	7,375,938	393,667	1,212	62,517,697
	Twin Falls	699.98	10838.073945	7,586,435	4,830.34	3790.694237	18,310,342	204,706	3,169	26,104,652
	Valley	353.07	2514.036877	887,631	1,251.62	3429.885269	4,292,913	2,190	3,108	5,185,842
	Washington	806.55	37146.422416	29,960,447	1,383.86	2175.689737	3,010,850	96,315	2,608	
	" CWIP							38,721,473		71,791,693
TOTAL:		11,303.74		200,458,759	49,827.84		176,003,142	49,920,043	774,871	427,156,815

CLASS 3. OPERATING PROPERTIES
ELECTRIC POWER COMPANIES

Name of Company	County	TRANSMISSION Miles	TRANSMISSION Allocation Per Mile	TRANSMISSION Estimated Mkt. Value	DISTRIBUTION Miles	DISTRIBUTION Allocation Per Mile	DISTRIBUTION Estimated Mkt. Value	Microwave Estimated Market Val.	Leased Equipment Market Val.	TOTAL ESTIMATED MARKET VALUE
Pacific Power & Light	Ada	84.30	10752.075919	906,400						906,400
	Bannock	192.43	28109.577509	5,409,126						5,409,126
	Bear Lake	211.38	28109.603558	5,941,808						5,941,808
	Bonner	102.15	6228.291728	636,220	1,206.40	4875.096154	5,881,316		4,285	6,521,821
	Canyon	8.70	8253.333333	71,804						71,804
	Elmore	182.10	20552.915980	3,742,686				5,211,819 (CWIP)		8,954,505
	Franklin	102.48	28109.543326	2,880,666						2,880,666
	Gooding	44.40	51662.004505	2,293,793						2,293,793
	Jerome	29.10	51662.268041	1,503,372						1,503,372
	Owyhee	87.60	10347.031963	906,400						906,400
	Power	163.26	28109.683940	4,589,187						4,589,187
	Twin Falls	20.70	51663.140097	1,069,427						1,069,427
TOTAL:		1,228.60		29,950,889	1,206.40		5,881,316	5,211,819	4,285	41,048,309
Utah Power & Light	Bannock	313.59	4538.677892	1,423,284	765.81	3291.761664	2,520,864	82,137	8,504	4,034,789
	Bear Lake	508.35	8564.793941	4,353,913	913.11	3280.873060	2,995,798	62,200	6,540	7,418,451
	Bingham	374.40	20601.450321	7,713,183	860.27	3215.929882	2,766,568	474,937	13,935	10,968,623
	Bonneville	297.42	8604.690337	2,559,207	2,060.02	3412.313958	7,029,435	159,386		9,748,028
	Butte	315.53	10235.945869	3,229,748	489.76	3623.252205	1,774,524		6,455	5,010,727
	Caribou	542.22	22030.203607	11,945,217	1,160.69	3109.594293	3,609,275	240,459	90	15,795,041
	Clark	170.55	4917.420111	838,666	516.07	3655.151433	1,886,314			2,724,980
	Franklin	616.33	11870.411955	7,316,091	1,236.31	3610.520015	4,463,722	248,192	21,302	12,049,307
	Fremont	94.29	13153.749072	1,240,267	967.69	3376.868625	3,267,762		6,455	4,514,484
	Jefferson	582.15	10273.621919	5,980,789	2,546.25	3563.412077	9,073,338	144,154	6,605	15,204,886
	Lemhi				40.93	2886.831175	118,158			118,158
	Madison	181.53	4054.365670	735,989	1,213.15	4103.386226	4,978,023	262,468	28,291	6,004,771
	Oneida	240.72	4705.425390	1,132,690	711.81	3101.628243	2,207,770		6,535	3,346,995
	Power	197.43	4774.259231	942,582				1,113		943,695
	Teton				68.20	2886.099707	196,832			196,832
TOTAL:		4,434.51		49,411,626	13,550.07		46,888,383	1,675,046	104,712	98,079,767
Washington Water Power	Benewah	113.10	57973.312113	655,676	427.10	6690.292672	2,857,424	69,700*	60	3,582,860
	Bonner	260.13	82737.077615	21,522,396	86.71	4304.267097	373,223			21,895,619
	Boundary							2,154		2,154
	Clearwater	154.59	7467.598163	1,154,416	393.69	9877.698189	3,888,751		106	5,043,273
	Idaho	169.29	3524.130191	596,600	917.34	6847.365208	6,281,362		85	6,878,047
	Kootenai	576.42	18323.123764	10,561,815	2,087.97	8481.266493	17,708,630		135	28,270,580
	Latah	373.92	6383.972507	2,387,095	1,009.98	7412.616091	7,486,594		135	9,873,824
	Lewis	176.97	5307.424987	939,255	365.90	5448.570648	1,993,632		42	2,932,929
	NezPerce	395.28	14065.391621	5,559,768	932.54	10094.209364	9,413,254		135	14,973,157
	Shoshone	312.[illegible]	10671.755261	3,336,631	940.57	8470.586984	7,967,180		120	11,303,931
TOTAL:		2,532.36		46,713,652	7,161.80		57,970,050	71,854	818	104,756,374
GRAND TOTAL ALL POWER COMPANIES:		19,499.21		326,534,926	71,891.76		287,302,740	56,878,762	884,876	671,601,304

CLASS 3. OPERATING PROPERTY

MOBILE RADIO TELEPHONE COMPANIES MARKET VALUATION BY COUNTIES

County	Blue Mtn Mobile Phone Co	Central Mobile & Pag.Serv	CdA Answer Service	Idaho Tel-Radio Service	Intermtn. Mobilfone Inc.	Radio Paging Service	Telanswer of Idaho Falls	Telanswer Radio Ph Service	Tel-Car Inc.	Est.Mkt.Value (Assmt. & Tax Purposes)
Ada				4,813		242,633		154,651	296,790	698,887
Bannock							6,694		109,119	115,813
Bingham					11,309		2,192		10,934	24,435
Blaine									5,641	5,641
Boise								17,157	3,020	20,177
Bonner	88,973									88,973
Bonneville					69,284		25,580			94,864
Boundary	3,435									3,435
Butte							2,253			2,253
Camas									4,842	4,842
Canyon								10,523	24,086	34,609
Cassia									6,568	6,568
Clark							110			110
Elmore								1,403	1,744	3,147
Fremont					1,656		112			1,768
Gem								309	2,062	2,371
Gooding									1,916	1,916
Jefferson					14,068					14,068
Jerome									5,723	5,723
Kootenai	3,281		125,317							128,598
Madison					12,416					12,416
NezPerce		48,507								48,507
Payette								518	1,152	1,670
Power							219		3,833	4,052
Twin Falls									110,884	110,884
Washington									253	253
TOTAL	$95,689	$48,507	$125,317	$4,813	$108,733	$242,633	$37,160	$184,561	$588,567	$1,435,980

CLASS 3. OPERATING PROPERTY

TELEPHONE & TELEGRAPH COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	American Tel & Tel	Cont. Tel. Co. of The West	General Telephone of the N.W.	Mountain Bell	Pacific N.W. Bell	Western Union	Other Independent Tel. Co's	Est. Mkt. Val. (Assmt. and Tax Purposes)
Ada	5,913,441			94,048,531		455,734		100,417,706
Adams		459,698		858,615			506,234	1,824,547
Bannock	298,588			28,156,586		97,973		28,553,147
Bear Lake				2,877,919		892		2,878,811
Benewah			3,566,717					3,566,717
Bingham	742,358	1,700,702		10,171,040		8,763		12,622,863
Blaine		134,470		8,754,219		9,062	15,366	8,913,117
Boise		994,528		1,073,472				2,068,000
Bonner			15,119,701			5,343		15,125,044
Bonneville				30,013,701		69,502	417,316	30,500,519
Boundary			4,985,970					4,985,970
Butte				2,915,658		146		2,915,804
Camas		673,893		3,408			1,454	678,755
Canyon	291,051	3,181,834		29,514,243		59,709		33,046,837
Caribou				2,379,074		4,171	77,159	2,460,404
Cassia	711,753			7,433,845		23,266	1,210,707	9,379,571
Clark	349,751			90,870			217,609	658,230
Clearwater			6,179,684			946	1,436	6,182,066
Custer				1,030,236			723,983	1,754,219
Elmore	344,892	587		6,724,326		47,690	247,202	7,364,697
Franklin				2,551,656		1,193		2,552,849
Fremont				4,148,409		801		4,149,210
Gem		248,275		3,887,395		6,159		4,141,829
Gooding				2,903,321		120		2,903,441
Idaho		1,237,137			3,540,841		115,323	4,893,301

CLASS 3. OPERATING PROPERTY

TELEPHONE & TELEGRAPH COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	American Tel & Tel	Cont. Tel. Co. of The West	General Telephone of the N.W.	Mountain Bell	Pacific N.W. Bell	Western Union	Other Independent Tel. Co's	Est. Mkt. Val.(Assmt. and Tax Purposes)
Jefferson				3,365,034		1,633	795,047	4,161,714
Jerome	311,598			5,459,691		5,590	72,439	5,849,318
Kootenai	417,806		47,836,718			41,297		48,295,821
Latah			16,220,745		127,178	7,639	653,948	17,009,510
Lemhi	730,039			210,976			1,392,213	2,333,228
Lewis			49,118		1,442,251	1,277		1,492,646
Lincoln				658,278			144,273	802,551
Madison				7,287,505		4,517		7,292,022
Minidoka				1,396,030		5,203	2,829,303	4,230,536
NezPerce			452,604		19,916,269	22,654	364,941	20,756,468
Oneida	267,210			1,104,868			325,527	1,697,605
Owyhee	347,531	2,516,700		171,465		1,441	1,116,463	4,153,600
Payette	303,483	16,746		3,043,308		2,022	682,671	4,048,230
Power	1,359,207			2,930,230		1,388	323,931	4,614,756
Shoshone			8,880,889			9,881		8,890,770
Teton				1,439,662				1,439,662
Twin Falls				17,577,215		37,605	1,457,421	19,072,241
Valley		4,149,735				3,181		4,152,916
Washington				1,940,084			639,160	2,579,244
TOTAL:	12,388,708	15,314,305	103,292,146	286,120,870	25,026,539	936,798	14,331,126	457,410,492

CLASS 3. OPERATING PROPERTY

TELEPHONE AND TELEGRAPH COMPANIES

Name of Company	Miles	Rate Per Mile	Estimated Market Value	Est.Mkt.Val. (Assmt.&Tax Purposes)
Albion Telephone Company	13,427.82	107.333581	1,441,256	
Leased Equip.			85	1,441,341
American Tel & Tel (Micro.)			12,388,118	
Leased Equip.			590	12,388,708
Blackfoot Telephone Company	131.85	874.653015	115,323	115,323
Cambridge Telephone Company	7,053.58	141.161084	995,691	
(Microwave)			64,530	
Leased Equip.			85	1,060,306
Continental Tel. Co. of the West	93,588.33	159.031292	14,883,473	
(Microwave)			413,525	
Leased Equip.			17,307	15,314,305
Custer Telephone Coop, Inc.	2,530.03	249.608898	631,518	
(Microwave)			199,602	831,120
Farmers Mutual Telephone Co.	7,786.43	87.421193	680,699	
Leased Equip.			1,972	682,671
Filer Mutual Telephone Co.	10,254.52	141.989191	1,456,031	1,456,031
Gem State Utilities	7,989.38	176.205663	1,407,774	1,407,774
General Tel. Co. of the N.W.	484,475.47	207.891260	100,718,216	
(Microwave)			2,451,709	
Leased Equip.			122,221	103,292,146
Inland Telephone Company	1,497.90	136.022431	203,748	203,748
Lemhi Telephone Company	4,147.60	245.617466	1,018,723	
(Microwave)			252,739	
Leased Equip.			13,614	1,285,076
Midvale Telephone Exchange	601.87	141.372722	85,088	85,088
Mountain Bell	3,332,269.00	83.111890	276,951,176	
(Microwave)			8,653,178	
Leased Equip.			516,516	286,120,870
Mud Lake Telephone Coop. Assn.	4,545.25	222.764644	1,012,521	
Leased Equipment			135	1,012,656
Pacific Northwest Bell Tel. Co.	292,067.69	85.473275	24,963,982	
(Microwave)			56,262	
Leased Equip.			6,295	25,026,539
Potlatch Telephone Company	2,595.28	115.053867	298,597	298,597
Project Mutual Tel. Coop. Assn.	55,570.10	54.518581	3,029,603	
Leased Equip.			721	3,030,324
Rockland Telephone Co.	593.45	586.352683	347,971	347,971
Rural Telephone Company	229.53	264.213828	60,645	60,645
Silver Star Telephone Co.	490.25	1008.618052	494,475	494,475
Troy Telephone Company	2,828.43	182.661406	516,645	
Leased Equip.			1,335	517,980
TOTAL TELEPHONE COMPANIES	4,324,673.76		$456,473,694	$456,473,694
Western Union Telegraph Co.			936,798	936,798
GRAND TOTAL ALL TELEPHONE & TELEGRAPH COMPANIES			$457,410,492	$457,410,492

CLASS 3. OPERATING PROPERTY

PIPELINE COMPANIES

Name of Company	Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Chevron Pipeline Company			
8" line	553.61	29354.941204	$16,251,189
Northwest Pipeline Company			
3" line	1.92	9078.745863	$ 17,431
4" line	6.38	12104.991458	77,230
6" line	52.83	18157.491726	959,260
12" line	4.94	36314.983452	179,396
16" line	97.49	48419.974910	4,720,463
22" line	385.77	66577.469359	25,683,590
Microwave			16,918
Leased Equipment			10,560
TOTAL:	549.33		$31,664,848
Pacific Gas Transmission			
36" line	118.47	155804.532793	$18,458,163
Microwave			136,611
Leased Equipment			1,580
TOTAL:	118.47		$18,596,354
Yellowstone Pipeline Co.			
10" line	79.01	34873.547652	$ 2,755,359
GRAND TOTAL ALL PIPELINE COMPANIES:			$69,267,750

GAS DISTRIBUTION COMPANIES

Name of Company	Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Intermountain Gas Co.	2,992.10	21508.784132	$64,356,433
Situs & Leased Equip.			25,291
TOTAL:	2,992.10		$64,381,724
Washington Water Power Company	446.54	27346.130246	$12,211,141
GRAND TOTAL ALL GAS DISTRIBUTION COMPANIES:			$76,592,865

CLASS 3. OPERATING PROPERTY

WATER COMPANIES

Name of Company	* Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Barber Water Corporation	2.89	28358.823529	$ 81,957
Boise Hills Corporation	3.55	13040.281690	46,293
Boise Water Corporation	1072.79	19149.659300	20,543,563
" " (leased equip.)			8,270
Brian Water Corporation	.95	21120.000000	20,064
Capitol Securities Water Corp.	37.03	7945.152579	294,209
Citizens Utilities	68.54	10696.936096	733,168
Clearview Water Corporation	.16	19156.250000	3,065
Eagle Ranch Water Company	14.15	21995.759717	311,240
East Moreland Water Company	.60	11148.333333	6,689
Falls Water Company	23.47	3440.860673	80,757
Hayden Pines Water Company	46.85	7894.130203	369,840
Hillcrest Water Company	.63	19569.841270	12,329
Howard Waterworks, Inc.	5.10	17816.274510	90,863
Ketchum Springs Water Supply	10.44	23232.567050	242,548
Murray Waterworks	1.40	2142.857143	3,000
Northview Water Company	.71	16276.056338	11,556
Picabo Livestock Company	2.22	472.972973	1,050
Rogerson Water Company	3.19	1261.755486	4,025
South County Water Company	97.46	14716.468295	1,434,267
Sunset Heights Water Company	6.62	5029.003021	33,292
Troy Hoffman Water Company	4.30	5813.953488	25,000
Warm Springs Mesa, Inc.	11.53	17440.676496	201,091
TOTAL:	1414.58		$24,558,136

*Based on 3" equivalent pipeline

WATER TRANSPORTATION COMPANIES

Name of Company	Est. Mkt. Value (Assessment and Tax Purposes)
Columbia Marine Lines	$ 156,055
Knappton Towboat Company	186,535
Lafferty Transportation Co.	862,212
North Pacific Grain Growers	27,309
Shaver Transportation Company	73,063
Tidewater Barge Lines	339,812
Bob Gregg Guide Service	9,534
Hollis Oakes Guide Service	16,500
Rivers Navigation	42,830
Snake River Outfitters	20,190
TOTAL:	$1,734,040

CLASS 3. OPERATING PROPERTY

PIPELINE, GAS DISTRIBUTION AND WATER COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

	PIPELINE COMPANIES				GAS DISTRIBUTION		WATER	EST.MKT.VAL.
County	Chevron Pipeline	Northwest Pipeline	PacificGas Trans.	Yellowst. Pipeline	Intermtn. Gas	Washington WaterPower	Various Companies	(Assmt.& Tax Purposes
Ada	1,808,851	2,285,926			17,726,439		22,967,904	44,789,120
Bannock	126,226	2,678,246			4,735,609			7,540,081
Bear Lake		3,087,197			393,396			3,480,593
Bingham					5,253,951		6,689	5,260,640
Blaine					3,626,596		243,598	3,870,194
Boise		5,179						5,179
Bonner			6,490,774			653,572		7,144,346
Bonneville					4,938,225		80,757	5,018,982
Boundary			8,211,795			348,663		8,560,458
Canyon	133,859	982,018			5,895,751			7,011,628
Caribou		1,633,145			1,230,302			2,863,447
Cassia	4,280,244	3,139,793			1,176,745			8,596,782
Elmore	3,731,307	4,767,492			1,295,044			9,793,843
Fremont					804,213			804,213
Gem	231,904	163,781			912,187			1,307,872
Gooding					1,599,608			1,599,608
Jefferson					1,091,141			1,091,141
Jerome					2,299,550			2,299,550
Kootenai		724,605	3,893,785	1,378,900		3,531,753	485,703	10,014,746
Latah		3,874				2,761,686		2,765,560
Lemhi							33,292	33,292
Lincoln					1,641,981			1,641,981
Madison					1,807,168			1,807,168
Minidoka					1,430,334			1,430,334
NezPerce		183,753				2,767,702		2,951,455
Oneida	837,203							837,203
Owyhee		3,888,124						3,888,124
Payette	560,386	1,400,366			1,316,553			3,277,305
Power	1,239,072	2,707,748			790,233			4,737,053
Shoshone		182,068		1,376,459		2,147,765	736,168	4,442,460
Twin Falls	3,302,137	3,831,533			3,801,977		4,025	10,939,672
Washington					614,721			614,721
TOTAL:	16,251,189	31,664,848	18,596,354	2,755,359	64,381,724	12,211,141	24,558,136	170,418,751

CLASS 3. OPERATING PROPERTY - SUMMARY OF UTILITIES ESTIMATED MARKET VALUE

County	Railroads	Railroad Car Companies	Power Companies	Telephone and Telegraph	Mobile Radio Tel. Co's
Ada	12,674,470	2,100,244	58,304,665	100,417,706	698,887
Adams	1,240,320	547,322	15,226,501	1,824,547	
Bannock	29,282,164	2,828,780	20,283,074	28,553,147	115,813
Bear Lake	17,453,735	1,149,630	15,237,973	2,878,811	
Benewah	2,152,455	254,713	3,582,860	3,566,717	
Bingham	5,658,123	2,389,026	28,762,014	12,622,863	24,435
Blaine	6,817,465	1,496,586	13,024,049	8,913,117	5,641
Boise	971,160	751,600	3,538,952	2,068,000	20,177
Bonner	16,881,768	2,683,353	28,417,440	15,125,044	88,973
Bonneville	2,818,584	1,274,114	9,825,349	30,500,519	94,864
Boundary	11,824,423	1,356,179	2,154	4,985,970	3,435
Butte	970,076	870,704	5,148,171	2,915,804	2,253
Camas	937,451	476,131	630,750	678,755	4,842
Canyon	16,032,621	2,246,476	21,715,890	33,046,837	34,609
Caribou	16,015,149	1,400,836	17,582,370	2,460,404	
Cassia	1,681,894	1,153,609	4,789,278	9,379,571	6,568
Clark	2,992,700	891,530	2,926,518	658,230	110
Clearwater	1,429,622	882,393	5,043,273	6,182,066	
Custer	343,607	308,409		1,754,219	
Elmore	24,619,497	1,926,854	28,619,393	7,364,697	3,147
Franklin	3,624,202	634,407	14,929,973	2,552,849	
Fremont	2,804,451	1,922,698	4,514,484	4,149,210	1,768
Gem	1,327,653	950,964	6,678,271	4,141,829	2,371
Gooding	10,168,532	1,253,650	27,231,765	2,903,441	1,916
Idaho	1,240,401	741,662	7,781,319	4,893,301	
Jefferson	3,087,415	1,198,299	15,374,567	4,161,714	14,068
Jerome	1,148,324	923,355	23,810,959	5,849,318	5,723
Kootenai	11,084,557	1,677,340	28,270,580	48,295,821	128,598
Latah	1,737,290	650,341	9,873,824	17,009,510	
Lemhi			4,699,952	2,333,228	
Lewis	504,089	264,461	2,932,929	1,492,646	
Lincoln	17,763,259	2,178,172	4,284,012	802,551	
Madison	1,069,279	799,569	6,004,771	7,292,022	12,416
Minidoka	7,397,190	1,304,487	9,785,469	4,230,536	
NezPerce	2,418,417	1,035,367	14,973,157	20,756,468	48,507
Oneida	389,040	172,521	3,629,757	1,697,605	
Owyhee	386,942	362,460	14,559,339	4,153,600	
Payette	3,588,149	656,506	5,342,507	4,048,230	1,670
Power	14,219,692	1,120,697	68,050,579	4,614,756	4,052
Shoshone	3,583,091	840,174	11,863,970	8,890,770	
Teton	659,013	610,968	196,832	1,439,662	
Twin Falls	3,136,953	1,663,721	27,174,079	19,072,241	110,884
Valley	1,734,486	1,340,337	5,185,842	4,152,916	
Washington	11,166,816	1,416,250	71,791,693	2,579,244	253
TOTAL:	$277,036,525	$50,706,895	$671,601,304	$457,410,492	$1,435,980

CLASS 3. OPERATING PROPERTY - SUMMARY OF UTILITIES ESTIMATED MARKET VALUE

County	Pipeline Companies	Gas Dist. Companies	Water Companies	Water Transp. Companies	Est.Mkt. Value (Assmt. and Tax Purposes)
Ada	4,094,777	17,726,439	22,967,904		218,985,092
Adams					18,838,690
Bannock	2,804,472	4,735,609			88,603,059
Bear Lake	3,087,197	393,396			40,200,742
Benewah				293,325	9,850,070
Bingham		5,253,951	6,689		54,717,101
Blaine		3,626,596	243,598		34,127,052
Boise	5,179				7,355,068
Bonner	6,490,774	653,572			70,340,924
Bonneville		4,938,225	80,757		49,532,412
Boundary	8,211,795	348,663			26,732,619
Butte					9,907,008
Camas					2,727,929
Canyon	1,115,877	5,895,751			80,088,061
Caribou	1,633,145	1,230,302			40,322,206
Cassia	7,420,037	1,176,745			25,607,702
Clark					7,469,088
Clearwater					13,537,354
Custer					2,406,235
Elmore	8,498,799	1,295,044			72,327,431
Franklin					21,741,431
Fremont		804,213			14,196,824
Gem	395,685	912,187			14,408,960
Gooding		1,599,608			43,158,912
Idaho					14,656,683
Jefferson		1,091,141			24,927,204
Jerome		2,299,550			34,037,229
Kootenai	5,997,290	3,531,753	485,703	568,887	100,040,529
Latah	3,874	2,761,686			32,036,525
Lemhi			33,292		7,066,472
Lewis					5,194,125
Lincoln		1,641,981			26,669,975
Madison		1,807,168			16,985,225
Minidoka		1,430,334			24,148,016
NezPerce	183,753	2,767,702		871,828	43,055,199
Oneida	837,203				6,726,126
Owyhee	3,888,124				23,350,465
Payette	1,960,752	1,316,553			16,914,367
Power	3,946,820	790,233			92,746,829
Shoshone	1,558,527	2,147,765	736,168		29,620,465
Teton					2,906,475
Twin Falls	7,133,670	3,801,977	4,025		62,097,550
Valley					12,413,581
Washington		614,721			87,568,977
TOTAL:	$69,267,750	$76,592,865	$24,558,136	$1,734,040	$1,630,343,987
Unallocated Estimated Market Value of Railroad Car Companies having less than $500,000 value each:					9,598,869
GRAND TOTAL ESTIMATED MARKET VALUE:					$1,639,942,856

COMPARISON OF VALUATION OPERATING PROPERTY - 1980 - STATE OF IDAHO

Private Electric and Natural Gas Distribution Companies

(Exemption for Pumping of Water)

County	GROSS ESTIMATED MARKET VALUE ALL OPERATING PROPERTY	*EXEMPTION IRRIGATION PUMPING REBATE	REMAINING VALUE TO BE APPORTIONED TO COUNTIES	AMOUNT OF TAX ACCRUING TO CONSUMER REBATE	PERCENT OF TOTAL
Ada	$ 208,043,051	$ 6,071,100	$ 201,971,951	$ 93,503.39	12.85239
Adams	22,977,576	2,222,514	20,755,062	20,610.74	1.32074
Bannock	92,963,137	2,329,396	90,633,741	45,921.17	5.76744
Bear Lake	45,348,464	2,217,943	43,130,521	40,462.98	2.74459
Benewah	9,424,121	12,471	9,411,650	222.82	.59891
Bingham	60,533,407	4,976.423	55,556,984	83,542.94	3.53534
Blaine	35,178,807	1,662,060	33,516,747	21,140.46	2.13282
Boise	7,081,985	432,670	6,649,315	3,050.32	.42313
Bonner	67,174,042	95,645	67,078,397	436.75	4.26850
Bonneville	51,432,729	2,477,630	48,955,099	39,372.41	3.11523
Boundary	24,262,445	9	24,262,436	16	1.54393
Butte	10,670,941	1,151,944	9,518,997	12,867.74	.60574
Camas	2,550,827	63,514	2,487,313	602.65	.15828
Canyon	80,214,251	2,589,734	77,624,517	45,856.03	4.93960
Caribou	47,625,504	4,974,278	42,651,226	59,393.48	2.71409
Cassia	25,076,988	759,071	24,317,917	9,513.71	1.54746
Clark	7,465,452	531,369	6,934,083	7,649.22	.44125
Clearwater	12,618,600	18,997	12,599,603	223.24	.80177
Custer	2,360,003		2,360,003		.15018
Elmore	72,146,636	2,513,001	69,633,635	22,401.18	4.43110
Franklin	28,469,365	3,549,041	24,920,324	50,529.48	1.58579
Fremont	15,036,738	1,126,702	13,910,036	18,375.63	.88516
Gem	14,411,762	834,537	13,577,225	10,883.71	.86398
Gooding	45,030,257	3,267,018	41,763,239	53,787.93	2.65758
Idaho	13,385,617	141,107	13,244,510	1,161.00	.84281
Jefferson	28,707,235	3,826,105	24,881,130	37,735.17	1.58330
Jerome	37,126,443	2,839,616	34,286,827	41,918.78	2.18183
Kootenai	87,725,941	100,017	87,625,924	1,010.08	5.57604

Latah	$ 28,422,577	$ 36,720	$ 28,385,857	$ 581.55	1.80632
Lemhi	7,420,942	589,906	6,831,036	6,868.96	.43469
Lewis	4,832,182	10,613	4,821,569	140.17	.30682
Lincoln	27,556,548	538,336	27,018,212	6,821.06	1.71929
Madison	18,471,350	1,435,088	17,036,262	21,240.77	1.08409
Minidoka	25,684,981	1,285,742	24,399,239	15,824.50	1.55263
NezPerce	37,782,524	56,176	37,726,348	1,314.12	2.40070
Oneida	8,173.579	987,628	7,185,951	19,385.12	.45727
Owyhee	23,285,593	1,762,535	21,523,058	22,406.32	1.36961
Payette	16,948,765	656,494	16,292,271	9,657.76	1.03675
Power	106,636,559	8,791,513	97,845,046	129,186.04	6.22632
Shoshone	28,128,741	42,986	28,085,755	477.40	1.78722
Teton	2,952,784	56,043	2,896,741	545.92	.18433
Twin Falls	64,077,139	3,344,999	60,732,140	60,073.82	3.86466
Valley	12,732,283	651,314	12,080,969	7,920.45	.76877
Washington	81,866,473	7,511,338	74,355,135	51,243.86	4.73155
TOTAL:	$1,650,015,344	$78,541,343	$1,571,474,001	$1,075,860.99	100.00%

*Applies to private electric and natural gas distribution companies. Exemption credit accrues to consumer of energy in the form of a rebate for pumping of water for irrigation or drainage purposes.

RURAL ELECTRICAL ASSOCIATIONS

(Exemption for Pumping of Water - 1980)

County	Amount of Tax Accruing to Consumer Rebate	County	Amount of Tax Accruing to Consumer Rebate	County	Amount of Tax Accruing to Consumer Rebate
Benewah	$ 272.96	Clark	$ 0.00	Lemhi	$ 466.26
Blaine	2,184.40	Clearwater	117.58	Lewis	67.61
Bonner	1,224.42	Custer	14,170.94	Madison	2,335.63
Bonneville	567.51	Elmore	947.49	Minidoka	7,713.37
Boundary	433.94	Fremont	16,592.98	NezPerce	184.34
Butte	11,646.72	Idaho	535.88	Oneida	1,135.71
Camas	2,342.40	Jefferson	696.39	Power	1,879.96
Caribou	310.85	Kootenai	3,998.54	Shoshone	9.26
Cassia	54,071.38	Latah	202.41	Teton	9,033.00
					$133,141.93

ESTIMATED MARKET VALUE - STATE OF IDAHO - CLASS 3. OPERATING PROPERTY

(CALENDAR YEARS)

County (1)	1979 Operating Property - Est. Mkt. Val. Amount (2)	As Percent of All Op.Prop. (3)	As Percent of Co. Mkt. Val. (4)	1980 Est. Market Value Oper. Prop. (5)	Difference Col. 2 & 5 Est.Mkt.Value (6)
Ada	201,971,951	12.9%	7.5%	218,985,092	+17,013,141
Adams	20,755,062	1.3	35.1	18,838,690	- 1,916,372
Bannock	90,633,741	5.8	14.0	88,603,059	- 2,030,682
Bear Lake	43,130,521	2.7	45.1	40,200,742	- 2,929,779
Benewah	9,411,650	.6	9.3	9,850,070	+ 438,420
Bingham	55,556,984	3.5	15.3	54,717,101	- 839,883
Blaine	33,516,747	2.1	12.5	34,127,052	+ 610,305
Boise	6,649,315	.4	7.6	7,355,068	+ 705,753
Bonner	67,078,397	4.3	13.9	70,340,924	+ 3,262,527
Bonneville	48,955,099	3.1	8.0	49,532,412	+ 577,313
Boundary	24,262,436	1.5	22.5	26,732,619	+ 2,470,183
Butte	9,518,997	.6	19.1	9,907,008	+ 388,011
Camas	2,487,313	.2	8.7	2,727,929	+ 240,616
Canyon	77,624,517	4.9	9.1	80,088,061	+ 2,463,544
Caribou	42,651,226	2.7	21.5	40,322,206	- 2,329,020
Cassia	24,317,917	1.5	9.2	25,607,702	+ 1,289,785
Clark	6,934,083	.4	30.0	7,469,088	+ 535,005
Clearwater	12,599,603	.8	8.3	13,537,354	+ 937,751
Custer	2,360,003	.2	4.7	2,406,235	+ 46,232
Elmore	69,633,635	4.4	24.9	72,327,431	+ 2,693,796
Franklin	24,920,324	1.6	24.2	21,741,431	- 3,178,893
Fremont	13,910,036	.9	10.6	14,196,824	+ 286,788
Gem	13,577,225	.9	12.3	14,408,960	+ 831,735
Gooding	41,763,239	2.7	36.0	43,158,912	+ 1,395,673
Idaho	13,244,510	.8	6.7	14,656,683	+ 1,412,173
Jefferson	24,881,130	1.6	13.2	24,927,204	+ 46,074
Jerome	34,286,827	2.2	18.0	34,037,229	- 249,598
Kootenai	87,625,924	5.6	7.5	100,040,529	+12,414,605
Latah	28,385,857	1.8	8.5	32,036,525	+ 3,650,668
Lemhi	6,831,036	.4	7.4	7,066,472	+ 235,436
Lewis	4,821,569	.3	5.2	5,194,125	+ 372,556
Lincoln	27,018,212	1.7	49.2	26,669,975	- 348,237
Madison	17,036,262	1.1	8.0	16,985,225	- 51,037
Minidoka	24,399,239	1.6	11.0	24,148,016	- 251,223
Nez Perce	37,726,348	2.4	9.6	43,055,199	+ 5,328,851
Oneida	7,185,951	.5	14.0	6,726,126	- 459,825
Owyhee	21,523,058	1.4	16.9	23,350,465	+ 1,827,407
Payette	16,292,271	1.0	8.8	16,914,367	+ 622,096
Power	97,845,046	6.2	39.0	92,746,829	- 5,098,217
Shoshone	28,085,755	1.8	6.0	29,620,465	+ 1,534,710
Teton	2,896,741	.2	6.4	2,906,475	+ 9,734
Twin Falls	60,732,140	3.9	13.6	62,097,550	+ 1,365,410
Valley	12,080,969	.8	9.3	12,413,581	+ 332,612
Washington	74,355,135	4.7	47.8	87,568,977	+13,213,842
TOTAL	$1,571,474,001	100.0%	12.2%	1,630,343,987	+58,869,986

Col. 1 ÷ by Total of all County Property

ESTIMATED MARKET VALUE RECAPITULATION

County	1979 Subsequent Assm't. Roll	1980 Real & Pers. Property Assm't Roll	1980 Utility Company Market Value	Total Property Estimated Mkt. Value for Tax Purposes
Ada	$ 81,495,992	$ 3,440,798,674	$ 218,985,092	$ 3,741,279,758
Adams	3,716,607	74,767,465	18,838,690	97,322,762
Bannock	11,944,360	985,462,522	88,603,059	1,086,009,941
Bear Lake	920,140	125,434,546	40,200,742	166,555,428
Benewah	3,482,675	172,486,566	9,850,070	185,819,311
Bingham	22,826,766	568,893,985	54,717,101	646,437,852
Blaine	5,201,829	578,817,659	34,127,052	618,146,540
Boise	1,525,532	108,029,636	7,355,068	116,910,236
Bonner	7,800,053	638,903,824	70,340,924	717,044,801
Bonneville	37,424,805	1,151,899,497	49,532,412	1,238,856,714
Boundary	3,399,236	132,071,714	26,732,619	162,203,569
Butte	781,679	62,078,239	9,907,008	72,766,926
Camas	527,748	31,371,452	2,727,929	34,627,129
Canyon	45,884,070	1,316,386,939	80,088,061	1,442,359,070
Caribou	32,205,944	248,273,113	40,322,206	320,801,263
Cassia	6,629,208	499,197,463	25,607,702	531,434,373
Clark	608,586	25,782,047	7,469,088	33,859,721
Clearwater	7,458,721	160,093,281	13,537,354	181,089,356
Custer	586,540	82,675,952	2,406,235	85,668,727
Elmore	5,810,103	248,208,972	72,327,431	326,346,506
Franklin	173,619	154,039,258	21,741,431	175,954,308
Fremont	4,343,690	198,764,420	14,196,824	217,304,934
Gem	1,292,879	179,118,242	14,408,960	194,820,081
Gooding	97,102	169,747,606	43,158,912	213,003,620
Idaho	3,008,758	273,980,910	14,656,683	291,646,351
Jefferson	497,847	250,292,080	24,927,204	275,717,131
Jerome	1,369,525	296,194,538	34,037,229	331,601,292
Kootenai	22,660,599	1,246,035,698	100,040,529	1,368,736,826
Latah	19,110,373	476,824,794	32,036,525	527,971,692
Lemhi	4,477,814	123,794,281	7,066,472	135,338,567
Lewis	347,196	124,430,792	5,194,125	129,972,113
Lincoln	262,567	69,475,273	26,669,975	96,407,815
Madison	16,219,499	327,284,942	16,985,225	360,489,666
Minidoka	6,848,504	335,779,634	24,148,016	366,776,154
NezPerce	21,647,327	859,339,781	43,055,199	924,042,307
Oneida	215,293	87,054,783	6,726,126	93,996,202
Owyhee	974,560	203,095,595	23,350,465	227,420,620
Payette	1,058,769	227,510,569	16,914,367	245,483,705
Power	1,832,465	269,951,318	92,746,829	364,530,612
Shoshone	2,129,140	1,089,100,873	29,620,465	1,120,850,478
Teton	2,262,355	67,841,389	2,906,475	73,010,219
Twin Falls	5,998,582	863,622,110	62,097,550	931,718,242
Valley	8,596,476	253,483,155	12,413,581	274,493,212
Washington	1,877,525	180,368,357	87,568,977	269,814,859
TOTAL:	$407,533,058	$18,978,763,944	$1,630,343,987	$21,016,640,989

The "1971 Water Pollution Control Refunding Bond Sinking Fund" is apportioned to counties on the basis of the above estimated market value of all property.

ESTIMATED MARKET VALUE, PERCENTAGE AND AMOUNT OF EXEMPTION ALLOWED ELECTRIC POWER AND NATURAL GAS DISTRIBUTION COMPANIES FOR GENERATING AND DELIVERING ENERGY FOR PUMPING WATER FOR IRRIGATION OR DRAINAGE PURPOSES ON LAND IN IDAHO - 1980

	Gross Est. Market Value	Exemption Allowed *Amount	Exemption Allowed Percent	Net Est. Market Value
Idaho Power Company:	$493,650,427			
Regular Customers		64,699,039	13.11%	
U.S.B.R.		1,794,573	.36	
		66,493,612		427,156,815
Pacific Power & Light Company	41,058,714	10,405	.03	41,048,309
Utah Power & Light Company	126,284,632	28,204,865	22.33	98,079,767
Washington Water Power Company	105,243,654	487,280	.46	104,756,374
Intermountain Gas Company	64,970,759	589,035	.91	64,381,724
TOTAL:	$831,208.186	$95,785,197		$735,422,989

*Amount of tax which would have been paid therefrom accrued to the benefit of the individual consumer of the energy in the form of a rebate on pumping charges.

SPECIAL TAXES - RURAL ELECTRICAL ASSOCIATIONS

3½% GROSS RECEIPTS TAX CERTIFIED TO COUNTY TREASURERS, SECTION 63-3503, IDAHO CODE (1979 Tax Due on or Before July 1, 1980)

Name of Company	County	Gross Tax	Rebate to Consumer for Pumping Irrig. Water	Net Tax Allocable to Taxing Dist.
Clearwater Power Company	Benewah			11,466.10
	Clearwater			15,540.13
	Idaho			50.62
	Latah			26,753.69
	Lewis			8,060.71
	NezPerce			24,363.16
	Shoshone			1,222.01
TOTAL:		$88,118.10	$661.68	$87,456.42
Dee-15 Light & Power	Minidoka	$730.91	$113.93	$616.98
East End Mutual Electric Co.	Cassia			1,454.37
	Minidoka			2,845.24
TOTAL:		$7,072.35	$2,772.74	$4,299.61
Empire Electric, Ltd.	Minidoka	$288.85	0.00	$288.85
Fall River Rural Electric	Fremont			29,976.46
	Jefferson			1,260.69
	Madison			4,217.41
	Teton			16,322.44
TOTAL:		$80,435.00	$28,658.00	$51,777.00
Farmers Electric Co.	Minidoka	$1,497.55	$5.11	$1,492.44

Name of Company	County	Gross Tax	Irrig. Rebate	Net Tax
Idaho County Light & Power	Idaho			27,034.29
	Lewis			336.27
TOTAL:		$27,912.71	$542.15	$27,370.56
Inland Power & Light	Benewah			127.58
	Bonner			5,743.17
	Kootenai			212.88
TOTAL:		$6,323.70	$240.07	$6,083.63
Kootenai Rural Electric	Benewah			3,746.20
	Bonner			419.64
	Kootenai			82,300.16
TOTAL:		$90,650.00	$4,184.00	$86,466.00
Lost River Electric Coop	Blaine			1,381.97
	Butte			8,163.80
	Custer			5,581.76
TOTAL:		$36,707.51	$21,579.98	$15,127.53
Lower Valley Power & Light	Bonneville			5,020.82
	Caribou			2,749.67
TOTAL:		$8,648.85	$878.36	$7,770.49
Missoula Electric Coop	Idaho	$1,049.72	0.00	$1,049.72
Northern Lights, Inc.	Bonner			60,125.11
	Boundary			26,701.02
	Kootenai			478.99
TOTAL:		$88,724.16	$1,419.04	$87,305.12
Prairie Power Coop, Inc.	Camas			3,503.11
	Elmore			1,417.12
TOTAL:		$8,210.12	$3,289.89	$4,920.23
Raft River Rural Electric	Blaine			31.62
	Cassia			14,178.69
	Oneida			356.84
	Power			588.85
TOTAL:		$63,484.00	$48,328.00	$15,156.00
Riverside Electric Company	Minidoka	$2,801.23	$502.43	$2,298.80
Rural Electric Company	Cassia			618.92
	Minidoka			24,888.20
TOTAL:		$30,895.23	$5,388.11	$25,507.12
Salmon River Electric Coop	Blaine			340.66
	Custer			18,722.93
	Lemhi			1,406.58
TOTAL:		$27,257.02	$6,786.85	$20,470.17
South Side Electric Lines	Cassia	$11,060.42	$4,925.59	$6,134.83
Unity Light & Power	Cassia	$20,255.00	$2,866.00	$17,389.00
Vigilante Electric Coop	Clark	$164.82	0.00	$164.82
TOTAL ALL R.E.A's		$602,287.25	$133,141.93	$469,145.32

1973 WATER POLLUTION CONTROL REFUNDING BOND SINKING FUND TAXES

(Based upon the 1980 Real and Personal Property Assessment Rolls, Operating Property, and the 1979 Subsequent Personal Property Assessment Rolls)

Ada	24,976.24	Cassia	3,536.51	Lewis	864.82
Adams	647.58	Clark	225.30	Lincoln	641.49
Bannock	7,226.20	Clearwater	1,204.95	Madison	2,398.66
Bear Lake	1,108.24	Custer	570.03	Minidoka	2,440.49
Benewah	1,236.42	Elmore	2,171.48	Nez Perce	6,148.48
Bingham	4,301.33	Franklin	1,170.78	Oneida	625.44
Blaine	4,113.08	Fremont	1,445.92	Owyhee	1,513.23
Boise	777.91	Gem	1,296.31	Payette	1,633.42
Bonner	4.771.14	Gooding	1,417.30	Power	2,489.45
Bonneville	8,243.23	Idaho	1,940.59	Shoshone	7,458.02
Boundary	1,079.29	Jefferson	1,834.59	Teton	485.80
Butte	484.18	Jerome	2,206.44	Twin Falls	6,199.56
Camas	230.41	Kootenai	9,107.45	Valley	1,826.45
Canyon	9,597.33	Latah	3,524.03	Washington	1,795.32
Caribou	2,134.58	Lemhi	900.53	TOTAL	$140,000.00

SPECIAL STATE TAX CHARGES MADE BY STATE TAX COMMISSION

	Water Poll. Control Bond Sinking Fund		Private R.R. Car Companies (Ass'd.Val. under $100,000 Section 63-804, I.C.)	
Year	(Tax Collected by Counties	(State Levy/Dollar Ass'd Valuation)	(Tax Amount	(Aver. Levy)
1971	$148,121	.0001430	$47,723.85	.0849567
1972	150,000	.0001358	67,258.27	.0849003
1973	200,000	.0001639	85,120.73	.0813296
1974	139,000	.0001018	72,546.81	.0785445
1975	136,000	.0000889	77,985.39	.0813048
1976	137,200	.0000815	72,043.28	.0809841
1977	70,000	.0000328	81,395.58	.0849264
1978	139,000	.0000582	65,143.90	.0768655
1979	140,000	.0000501	78,160.74	.0602708
1980	140,000	.0000067(Per $ of Mkt.Val.)		

RATIO OF ASSESSMENT OPERATING PROPERTY (UTILITIES) STATE OF IDAHO

Section 63-2217, Idaho Code, states, "...The state tax commission shall proceed through reassessment and reappraisal of operating property and adjustment of assessments by equal annual steps to insure that such property is assessed on an equal basis with other property by January 1, 1982..." To accomplish this requirement, the following ratios of assessment to estimated market values for assessment and taxation purposes were established and used. However, H.B. 166, 1979 Session of the Legislature, repealed Section 63-101B, I.C., which provided for a definition of assessed value and requires 1978 full market value, plus a rate not to exceed 2% for any given year, to be put on the tax rolls commencing in 1981.

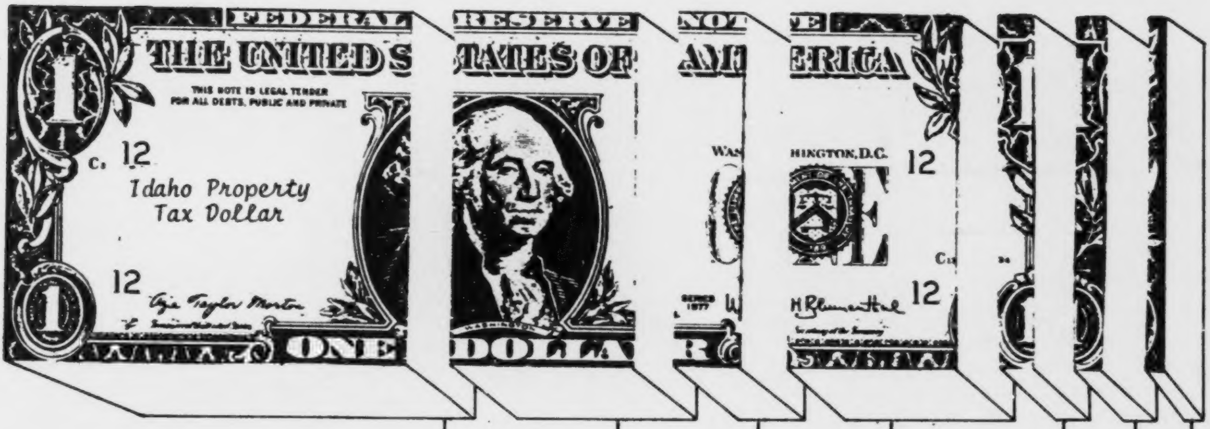
Year	Ratic	Year	Ratio	Year	Ratio
1967	31.75%	1972	27.00%	1977	23.50%
1968	30.44%	1973	26.30%	1978	22.80%
1969	29.13%	1974	25.60%	1979	22.10%
1970	28.42%	1975	24.90%	1980	~~21.40%~~ Mkt.Val. 1978 Level
1971	27.71%	1976	24.20%	1981	~~20.70%~~ Mkt.Val. 1978 Level + Increase
				1982	~~20.00%~~ Mkt.Val. 1978 Level + Increase

ANALYSIS OF PROPERTY TAX LEVIED 1975 - 1979

	1975	1976	1977	1978	1979 *
Schools	77,060,614	84,233,670	103,426,652	105,301,554	88,351,817
Cty.(Excl.Sch.&Rds.)	29,499,398	34,593,577	41,426,469	44,996,190	44,651,039
Cty. Rds. & Hwy. Dist.	12,888,225	13,386,734	16,660,724	18,289,026	17,915,004
Cities	29,534,296	33,677,250	39,094,757	43,895,248	44,644,986
Fire, Cemetery, Other	5,420,208	7,092,512	8,628,188	10,673,914	11,045,753
Junior Colleges	1,417,010	1,602,601	1,892,759	2,155,495	2,149,834
State	110,939	106,310	170,092	123,132	124,554
Total:	155,930,690	174,692,654	211,299,641	225,434,559	208,882,987

*preliminary figures

PER DOLLAR DISTRIBUTION OF
IDAHO PROPERTY TAX LEVIED CALENDAR YEAR 1979


FEDERAL RESERVE NOTE
THE UNITED STATES OF AMERICA
THIS NOTE IS LEGAL TENDER FOR ALL DEBTS, PUBLIC AND PRIVATE
C. 12
Idaho Property Tax Dollar
12
WASHINGTON, D.C.
12
12
ONE DOLLAR

School Districts	42.3¢
Cty (Excl.Sch.&Rds)	21.4¢
Cty Rds. & Hwy.Dists.	8.6¢
Cities	21.3¢
Fire,Cemetery,Other	5.3¢
Junior Colleges	1.0¢
State	.1¢
Total:	One Dollar

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES ALL TAXING UNITS FOR ALL 44 COUNTIES IN IDAHO

Year (1)	Total Tax Charges by All County Auditors (2)	Tax Charge Percent of Diff. from Prev. Year (3)	Aver.Tax Rate Per $1.00 Assessed Valuation Col.2 ÷ Col.5 (4)	Total Assessed Valuation All property Calendar Year (5)	Difference in Assessed Valuation Previous Year: Amount (6)	Difference in Assessed Valuation Previous Year: Percent (7)	Total Est. Mkt. Value (Cur. Yr. Real & Per.Roll + Prior Yr.Sub) (8)	Tax Charge Percent of Est.Mkt.Value Col.2 ÷ Col.8 (9)
1929	22,211,293		.0456	486,604,395				
1930	21,921,359	- 1.3	.0454	482,816,645	- 3,787,750	- .8		
1931				428,018,004	- 54,798,641	-11.3		
1932	18,398,283		.0453	406,255,607	- 21,762,397	- 5.1		
1933	17,368,797	- 5.6	.0457	379,804,420	- 26,451,187	- 6.5		
1934	16,547,153	- 4.7	.0444	372,635,966	- 7,168,454	- 1.9		
1935	15,694,979	- 5.1	.0419	374,253,150	+ 1,617,184	+ 4.3		
1936	14,794,908	- 5.7	.0391	374,403,435	+ 150,285	+ .04		
1937	16,494,405	+11.5	.0433	381,106,978	+ 6,703,543	+ 1.8		
1938	15,508,732	- 6.0	.0398	389,458,073	+ 8,351,095	+ 2.2		
1939	17,335,054	+11.8	.0450	385,353,640	- 4,104,433	- 1.1		
1940	16,989,654	- 2.0	.0439	387,239,523	+ 1,885,883	+ .5		
1941	17,028,880	+ .2	.0433	393,504,073	+ 6,264,550	+ 1.6		
1942	15,309,209	-10.1	.0382	400,236,991	+ 6,732,918	+ 1.7		
1943	16,336,585	+ 6.7	.0400	408,549,711	+ 8,312,720	+ 2.1		
1944	16,302,388	- .2	.0396	411,388,470	+ 2,838,759	+ .7		
1945	19,728,549	+21.0	.0468	421,138,079	+ 9,749,609	+ 2.4		
1946	21,406,387	+ 8.5	.0503	425,681,653	+ 4,543,574	+ 1.1		
1947	26,395,875	+23.3	.0580	454,858,811	+ 29,177,158	+ 6.9		
1948	28,948,300	+ 9.7	.0596	485,802,941	+ 30,944,130	+ 6.8		
1949	32,064,047	+10.8	.0633	506,551,093	+ 20,748,152	+ 4.3		
1950	33,652,113	+ 5.0	.0653	515,345,415	+ 8,794,322	+ 1.7		
1951	38,620,611	+14.8	.0698	553,463,903	+ 38,118,488	+ 7.4		
1952	40,318,978	+ 4.4	.0707	570,508,406	+ 17,044,503	+ 3.1		
1953	41,899,696	+ 3.9	.0722	580,716,385	+ 10,207,979	+ 1.8		
1954	43,552,400	+ 3.9	.0749	581,445,737	+ 729,352	+ .1		
1955	45,740,220	+ 5.0	.0775	590,406,790	+ 8,961,053	+ 1.5		
1956	48,366,890	+ 5.7	.0803	602,570,530	+ 12,163,740	+ 2.1		
1957	51,421,678	+ 6.3	.0828	620,804,927	+ 18,234,397	+ 2.94		
1958	54,318,801	+ 5.6	.0857	634,014,378	+ 13,209,451	+ 2.13		
1959	59,357,403	+ 9.3	.0896	662,171,232	+ 28,156,854	+ 4.14		
1960	62,294,027	+ 4.9	.0912	683,268,147	+ 21,096,915	+ 3.19		

(Continued)

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES ALL TAXING UNITS FOR ALL 44 COUNTIES IN IDAHO

Year (1)	Total Tax Charges by All County Auditors (2)	Tax Charge Percent of Diff. from Prev. Year (3)	Aver.Tax Rate Per $1.00 Assessed Valuation Col.2 ÷ Col.5 (4)	Total Assessed Valuation All property Calendar Year (5)	Difference in Assessed Valuation Previous Year		Total Est. Mkt. Value (Cur. Yr. Real & Per.Roll + Prior Yr.Sub) (8)	Tax Charge Percent of Est.Mkt.Value Col.2 ÷ Col.8 (9)
					Amount (6)	Percent (7)		
1961	65,648,607	+ 5.4	.0938	699,549,023	+ 16,280,876	+ 2.38		
1962	68,457,872	+ 4.3	.0948	721,949,599	+ 22,400,576	+ 3.20		
1963	74,916,086	+ 9.4	.1006	744,833,452	+ 22,883,853	+ 3.17		
1964	78,237,815	+ 4.4	.1029	760,258,351	+ 15,424,899	+ 2.07		
1965	76,377,319	- 2.4	.0979	780,078,699	+ 19,820,348	+ 2.61		
*1966	80,891,161	+ 5.9	.0905	893,396,957	+113,318,258	+14.52		
1967	88,042,878	+ 8.8	.0950	926,791,637	+ 33,394,680	+ 3.70		
1968	90,201,627	+ 2.5	.0972	928,352,631	+ 1,560,994	+ 0.17	6,100,854,985	1.48
1969	92,129,241	+ 2.1	.0959	960,478,807	+ 32,126,176	+ 3.46	6,582,415,100	1.40
**1970	102,548,693	+11.1	.1029	996,348,583	+ 35,869,776	+ 3.73	6,868,569,392	1.49
***1971	108,701,755	+ 6.0	.1052	1,033,049,292	+ 36,700,709	+ 3.68	7,157,398,916	1.52
1972	115,529,093	+ 6.3	.1042	1,109,122,341	+ 76,073,049	+ 7.36	7,536,905,998	1.53
1973	122,456,880	+ 5.9	.1001	1,223,136,272	+114,013,931	+10.28	8,040,281,704	1.52
1974	133,857,832	+ 9.3	.0977	1,370,408,455	+147,272,183	+12.04	9,085,197,495	1.47
1975	155,548,626	+16.2	.1012	1,536,677,386	+166,268,931	+12.13	9,893,492,939	1.57
1976	174,337,021	+12.1	.1036	1,681,619,249	+144,941,863	+ 9.43	11,212,729,113	1.55
1977	211,299,641	+21.2	.1003	2,107,130,816	+425,511,567	+25.30	13,342,753,327	1.58
1978	225,434,559	+ 6.7	.0950	2,378,786,336	+271,655,520	+12.89	15,459,225,706	1.45
1979	209,107,975	- 7.2	.0735	2,844,919,239	+466,132,903	+19.60	18,307,108,300	1.14

Column 2 includes total tax charges for the following items: Total charges all local taxing units in existence (County, City, School, Forest Protection, etc.)

*Tax charge discontinued so long as sales tax is in existence: State Ad Valorem Tax, Teachers Retirement Fund and Teachers Social Security.

**Water Pollution Control Bond Sinking Fund (included for first time)

***Eliminated due to business inventory exemptions: Livestock Disease Control and T.B. Indemnity
(tax imposed on assessed value of horses, cattle, mules, hogs)
Sheep Commission Fund
Brand Inspection Fund (tax imposed on assessed value of cattle, horses, mules)
Honey Advertising Fund (05¢ per colony of bees), Bee Inspection Fund (03¢ per colony of bees)
Does not include 3½% Gross Receipts Tax on Rural Electrical Associations.

AMOUNT OF MONEY PAID FROM SALES TAX FUND TO COUNTY TREASURERS AS REIMBURSEMENT FOR EXEMPTION OF BUSINESS INVENTORY

	20% of Sales Tax Collected						
County (1)	7/ 1/73 thru 6/30/74 (2)	7/1 1/74 thru 6/30/75 (3)	7/1 1/75 thru 6/30/76 (4)	7/ 1/76 thru 6/30/77 (5)	7/ 1/77 thru 6/30/78 (6)	7/ 1/78 thru 6/30/79 (7)	7/ 1/79 thru 6/30/80 (8)
Ada	2,019,311.41	2,295,824.18	2,578,507.88	3,011,580.33	3,449,451.62	3,768,838.09	3,976,571.63
Adams	127,032.18	144,427.23	162,210.49	189,454.50	217,000.40	237,092.58	250,160.81
Bannock	847,390.85	963,427.64	1,082,053.99	1,263,790.02	1,447,539.86	1,581,568.31	1,668,742.32
Bear Lake	129,533.92	147,271.53	165,405.01	193,185.55	221,273.93	241,761.79	255,087.40
Benewah	98,123.33	111,559.77	125,296.07	146,340.12	167,617.38	183,137.14	193,231.43
Bingham	508,406.72	578,024.98	649,196.91	758,232.56	868,476.43	948,889.09	1,001,190.65
Blaine	137,734.02	156,594.52	175,875.92	205,415.11	235,281.62	257,066.45	271,235.63
Boise	68,797.52	78,218.25	87,849.22	102,603.91	117,522.09	128,403.53	135,480.97
Bonner	227,379.28	258,515.27	290,346.13	339,111.12	388,416.47	424,380.15	447,771.43
Bonneville	883,387.94	1,004,353.95	1,128,019.55	1,317,475.71	1,509,031.22	1,648,753.19	1,739,630.34
Boundary	112,716.74	128,151.53	143,930.75	168,104.59	192,546.31	210,374.27	221,969.82
Butte	64,349.99	73,161.72	82,170.09	95,970.94	109,924.72	120,102.70	126,722.60
Camas	43,641.26	49,617.23	55,726.58	65,086.11	74,549.37	81,451.93	85,941.49
Canyon	1,115,770.66	1,268,557.82	1,424,754.71	1,664,048.92	1,905,994.75	2,082,471.76	2,197,254.94
Caribou	197,080.57	224,067.65	251,656.97	293,923.94	336,659.26	367,830.71	388,105.07
Cassia	387,767.84	440,866.52	495,150.18	578,312.96	662,397.28	723,728.98	763,619.99
Clark	72,828.08	82,800.74	92,995.95	108,615.05	124,407.23	135,926.15	143,418.23
Clearwater	351,492.78	399,624.15	448,829.68	524,212.72	600,431.09	656,025.29	692,184.57
Custer	156,358.00	177,768.76	199,657.33	233,190.71	267,095.67	291,826.21	307,911.28
Elmore	198,331.44	225,489.79	253,254.24	295,789.46	338,796.02	370,165.31	390,568.37
Franklin	152,049.47	172,870.24	194,155.66	226,765.00	259,735.70	283,784.76	299,426.62
Fremont	154,690.18	175,872.55	197,527.66	230,703.34	264,246.65	288,713.39	304,626.91
Gem	203,195.92	231,020.37	259,465.80	303,044.29	347,105.67	379,244.35	400,147.83
Gooding	207,504.44	235,918.89	264,967.47	309,469.99	354,465.64	387,285.79	408,632.48
Idaho	353,994.51	402,468.45	452,024.20	527,943.77	604,704.60	660,694.51	697,111.15
Jefferson	179,985.43	204,631.58	229,827.77	268,428.43	307,456.80	335,924.37	354,440.11
Jerome	205,697.63	233,864.67	262,660.30	306,775.34	351,379.20	383,913.61	405,074.40
Kootenai	508,684.69	578,341.01	649,551.85	758,647.11	868,951.26	949,407.90	1,001,738.05
Latah	266,850.99	303,392.00	340,748.52	397,978.82	455,843.29	498,050.05	525,501.93
Lemhi	234,745.47	266,890.15	299,752.21	350,096.99	400,999.63	438,128.40	462,277.48
Lewis	79,777.32	90,701.56	101,869.60	118,979.08	136,278.15	148,896.21	157,103.18
Lincoln	117,303.24	133,366.06	149,787.37	174,944.85	200,381.11	218,934.50	231,001.90
Madison	133,147.52	151,379.97	170,019.31	198,574.84	227,446.80	248,506.23	262,203.57
Minidoka	281,583.38	320,141.78	359,560.68	419,950.57	481,009.64	525,546.55	554,514.01
Nez Perce	708,544.95	805,568.98	904,758.29	1,056,716.67	1,210,358.90	1,322,426.64	1,395,317.10
Oneida	95,482.62	108,557.45	121,924.09	142,401.80	163,106.43	178,208.53	188,031.16
Owyhee	240,721.83	273,684.88	307,383.54	359,010.05	411,208.63	449,282.64	474,046.53
Payette	172,897.20	196,572.74	220,776.64	257,857.10	295,348.46	322,694.93	340,481.45
Power	177,761.66	202,103.32	226,988.21	265,111.93	303,658.10	331,773.97	350,060.92
Shoshone	322,027.98	366,124.62	411,205.37	480,269.23	550,098.39	601,032.27	634,160.40
Teton	72,689.10	82,642.72	92,818.47	108,407.78	124,169.81	135,666.76	143,144.53
Twin Falls	959,690.65	1,091,105.09	1,225,452.33	1,431,272.78	1,639,373.90	1,791,164.36	1,889,891.05
Valley	113,828.62	129,415.65	145,350.53	169,762.84	194,445.66	212,449.48	224,159.41
Washington	208,199.37	236,708.96	265,854.83	310,506.39	355,652.74	388,582.80	410,000.98
TOTALS	13,898,488.70	15,801,666.92	17,747,318.35	20,728,063.32	23,741,837.88	25,940,106.63	27,369,892.12

APPORTIONMENT OF 20% OF SALES TAX COLLECTIONS TO COUNTIES AUTHORIZED BY SECTION 63-3638(G) I.C. FOR EXEMPTION OF "BUSINESS INVENTORIES" STATE OF IDAHO

County	Average Assessed Value Business Inventory-Base Years 1965, 1966, 1967		Average Tax Charge Business Inventory-Base Years 1965, 1966, 1967		*Gross Sales Tax Paid by Taxpayers by County Year end 6/30/80		**Amount of Sales Tax Apportioned to Counties Year end 6/30/80
	Amount	Percent	Amount	Percent	Amount	Percent	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ada	$ 7,440,186	11.056%	$ 910,184.30	14.529%	$30,709,971.37	30.23%	3,976,571.63
Adams	774,754	1.151	57,247.31	.914	117,059.90	.11	250,160.81
Bannock	2,864,993	4.257	381,991.58	6.097	6,893,959.78	6.78	1,668,742.32
Bear Lake	703,200	1.045	58,376.76	.932	490,472.88	.48	255,087.40
Benewah	450,127	.669	44,218.07	.706	530,690.00	.52	193,231.43
Bingham	2,566,646	3.814	229,144.63	3.658	1,974,936.87	1.94	1,001,190.65
Blaine	849,750	1.263	62,078.78	.991	2,662,711.26	2.62	271,235.63
Boise	620,766	.922	30,981.40	.495	128,163.05	.13	135,480.97
Bonner	1,152,077	1.712	102,522.55	1.636	2,564,364.26	2.52	447,771.43
Bonneville	3,815,502	5.669	398,180.11	6.356	7,170,727.08	7.06	1,739,630.34
Boundary	592,994	.881	50,814.03	.811	482,836.76	.47	221,969.82
Butte	392,695	.583	29,012.18	.463	219,838.03	.22	126,722.60
Camas	349,419	.519	19,649.16	.314	54,555.00	.05	85,941.49
Canyon	5,241,036	7.788	502,985.32	8.028	6,796,346.82	6.69	2,197,254.94
Caribou	1,169,326	1.737	88,842.44	1.418	777,999.58	.77	388,105.07
Cassia	2,089,548	3.105	174,806.47	2.790	2,476,903.72	2.44	763,619.99
Clark	497,719	.740	32,821.81	.524	50,506.01	.05	143,418.23
Clearwater	1,980,595	2.943	158,427.72	2.529	773,515.37	.76	692,184.57
Custer	1,077,687	1.601	70,508.57	1.125	301,937.38	.30	307,911.28
Elmore	1,099,534	1.634	89,399.59	1.427	1,126,656.28	1.11	390,568.37
Franklin	645,696	.959	68,563.41	1.094	660,164.70	.65	299,426.62
Fremont	800,542	1.189	69,747.84	1.113	636,547.69	.63	304,626.91
Gem	1,174.439	1.745	91,598.79	1.462	640,172.18	.63	400,147.83
Gooding	1,140,387	1.694	93,542.87	1.493	704,046.53	.69	408,632.48
Idaho	2,000,784	2.973	159,546.80	2.547	1,175,415.22	1.16	697,111.15
Jefferson	1,179,716	1.753	81,112.00	1.295	754,722.47	.74	354,440.11
Jerome	1,099,154	1.633	92,710.41	1.480	679,371.08	.67	405,074.40
Kootenai	1,862,971	2.768	229,265.04	3.660	6,738,349.64	6.63	1,001,738.05
Latah	1,274.296	1.893	120,262.93	1.920	2,335,955.05	2.30	525,501.93
Lemhi	1,362,579	2.025	105,809.54	1.689	799,112.02	.79	462,277.48
Lewis	604,790	.899	35,971.79	.574	407,454.62	.40	157,103.18
Lincoln	605,645	.900	52,886.44	.844	170,322.66	.17	231,001.90
Madison	622,483	.925	59,994.72	.958	1,493,087.18	1.47	262,203.57
Minidoka	1,529,404	2.272	126,905.44	2.026	1,135,249.30	1.12	554,514.01
Nez Perce	2,556,476	3.799	319,389.51	5.098	5,647,118.36	5.56	1,395,317.10
Oneida	517,267	.769	43,024.38	.687	236,184.57	.23	188,031.16
Owyhee	1,615,667	2.401	108,512.07	1.732	491,451.40	.48	474,046.53
Payette	941,773	1.399	77,965.32	1.244	660,655.51	.65	340,481.45
Power	1,121,718	1.667	80,106.77	1.279	343,822.73	.34	350,060.92
Shoshone	1,654,584	2.458	145,155.90	2.317	2,018,612.39	1.99	634,160.40
Teton	383,911	.570	32,741.10	.523	251,486.24	.25	143,144.53
Twin Falls	4,511,991	6.704	432,606.17	6.905	6,129,040.34	6.03	1,889,891.05
Valley	778,562	1.157	51,292.51	.819	704,953.43	.69	224,159.41
Washington	1,587,960	2.359	93,825.44	1.498	484,523.14	.48	410,000.98
TOTAL	$67,301,349	100.000%	$6,264,729.97	100.000%	$101,601,969.85	100.00%	$27,369,892.12

*Does not include multi-county associations $19,720,654,09 and payments by other states $15,791,077.19.

**Gross sales tax collected less refunds x percent column = amount apportioned to counties.

STATE TAX COMMISSION ANNUAL REVIEW
OF COUNTY TAX LEVY CERTIFICATES

The State Tax Commission is required to make an annual review of tax levies for cities, school districts, highway and other taxing districts which have authority by law to levy taxes. This review, in accordance with Section 63-917, Idaho Code, is to ascertain excessive or unauthorized levies on certifications furnished to the Commission.

PROPERTY TAXING DISTRICTS

Values determined for state assessed properties are apportioned for local taxation to the taxing districts in which the property is located according to applicable statutes. The many taxing districts, viz: city, road, schools, etc. were shown on "Tax Code Area" maps. All property located within a tax code area is subject to the combined levy of all taxing districts common to that area. To accommodate the various taxing districts into common areas, it necessitated 2,353 tax code areas for 1980.

Taxing Districts or Authority	1976	1977	1978	1979	1980
Counties	44	44	44	44	44
Ambulance	1	2	5	5	6
Auditorium	1	1	1	1	1
Cemetery	169	171	171	171	172
Cities	199	199	199	199	199
Boise State University (unpaid bond obligation only)	1	1	1	1	1
Fair District	1	1	1	1	1
Fire Districts (Rural)	79	86	92	94	99
Flood Control District	11	11	11	11	11
Highway and Road (includes County Road & Bridge)	68	67	66	66	66
Hospital	8	10	10	12	13
Junion College	2	2	2	2	2
Library	39	41	42	44	45
Mosquito Abatement	5	5	5	5	6
Pest Extermination	3	3	3	3	2
Port District	1	1	1	1	1
Recreation	8	12	13	14	14
Rodent and Gopher Extermination	3	5	5	3	4
School Districts	115	115	115	115	115
Sewer Districts	19	22	23	23	24
Sewer and Water	22	25	27	28	29
Water	10	11	11	11	13
Watershed Improvement	9	9	10	10	10
Regional Airport	1	1	1	1	1
Weather Modification	--	1	1	1	1
TOTAL:	819	846	860	866	880

Drainage, Irrigation and Television Translator Districts not listed.

AD VALOREM TAX LEVIES BY GOVERNMENTAL UNITS

Taxing Authority	Idaho Code Reference	Max. Allow. Levy Per 100.00
State Ad Valorem	Constitution Art. 7, Section 9	Statutorily Prohibited
County Levies		
Airport	21-404	2.0 ÷ 5 = .0400
Ambulance Service	31-3901	1.0 " .0200
Appraisal Program	63-221	2.0 " .0400
Armory Construction	46-722	1.0 " .0200
Bond Redemption	63-912	No Limit
Bridge	40-2709	1.2 " .0240
Joint County Bridges	40-807	1.2 " .0240
Building Fund (3)	31-1008	3.0 " .0600
Charities & Indigent	31-3503	5.0 " .1000
Current Expense Fund (1)	63-903 (.26% of M.V. See HB 764)	13.0 " .2600
District Court Fund	31-867	2.0 " .0400
Fair - District	22-307	.25 " .0050
Fair, Exhibits (2)	31-823, 22-206	1.0 " .0200
Fairground Bldgs.	31-822	.5 " .0100
Fish Hatchery	36-1702	.25 " .0050
Health Preventive	31-862	2.0 " .0400
Historical Societies & Museums	31-864 (Max. $20,000)	.6 " .0120
Hospital - Operation	31-3613	3.0 " .0600
Hospital Sinking Fund	31-3503	3.0 " .0600
Joint County	31-3512	(Same limits as County)
Highway-State-County Cooperation	40-2709	3.0 ÷ 5 = .0600
Improvement District - Local	50-1717	No Limit
Jr. College Tuition, Nonres.	33-2110A	3.0 " .0600
Noxious Weeds	22-2448	3.0 " .0600
Parks & Recreation	63-909	.5 " .0100
Pest Fund	25-2619	1.0 " .0200
Road	40-2709	10.0 " .2000
Seeding Burned Areas	38-509	1.0 " .0200
Solid Waste Disposal	31-4404	2.0 " .0400
Veterans' Memorial	65-103	.5 " .0100
Veterans' Memorial Construction	65-104	.25 " .0050
Warrant Redemption	63-911	10.0 " .2000
City Levies		
Airport	21-404	2.0 " .0400
Airport	50-321 (City Only)	3.0 " .0600
Armory Construction	46-722	1.0 " .0200
Bonds & Interest	50-1019 (2.00% of M.V. See HB 764)	No Limit
Capital Improvement Fund	50-236 (.04% of M.V. See HB 764)	2.0 " .0400
Cemetery	50-320	2.0 " .0400
Firemen's Retirement Fund	72-1412 (Part of City General Fund)	
General Fund	50-235	45.0 " .9000
Judgments and Casualties	50-1006 (Exempt of 1.00% See HB 624)	No Limit
Library	33-2602	5.0 " .1000
Lighting, Sprinkling, Oiling	50-312	No Limit
Local Improvement Districts	50-1717	No Limit

AD VALOREM TAX LEVIES BY GOVERNMENTAL UNITS

Taxing Authority	Idaho Code Reference	Max Allow. Levy Per 100.00
City Levies (continued)		
Local Improvement Guarantee Fund	50-1762	1.0 ÷ 5 = .0200
Police Retirement	50-1512	4.0 " .0800
Recreation	50-303	3.0 " .0600
Warrant Redemption (8)	50-1004	10.0 " .2000
Waterworks, Sewage Systems, Bonds	50-1020	No Limit
School Districts*		
Bond	33-1103 (5.00% of M.V.See HB 764)	No Limit
Cooperative Service Agency	33-317	5.0 " .1000
Maintenance & Operation (4)	33-802	20.0 " .4000
Migrant Workers (Majority Elec.)	33-803	5.0 " .1000
Plant Facilities Fund (6)	33-804	20.0 " .4000
School Library	33-2601	3.0 " .0600
School Emergency Fund	33-805, 63-907	3.0 " .0600
Ambulance Districts (11)	31-3908 (.04% of M.V.See HB 764)	2.0 " .0400
1st Year Special	31-3908 (.10% of M.V.See HB 764)	5.0 " .1000
Auditorium Districts	67-4913	2.0 " .0400
Cemetery Districts		
Maintenance & Operation	27-121	2.0 " .0400
Acquisition of Burial Grounds (9)	27-121	3.0 " .0600
Drainage Districts (10)	42-2961	---
Bond	42-2952	No Limit
Extermination Districts	25-2621	1.0 " .0200
Fire Districts (5)	31-1420	12.0 " .2400
Flood Control Districts	42-3115	3.0 " .0600
Bond	42-3222	No Limit
Forest Protective Districts	38-111	20¢/Acre
Good Roads Districts		
Maintenance and Operation	40-1506	1.0 " .0200
Special Tax	40-606	.25 " .0050
Special Sinking Fund	40-1506 (Not less than 5% of	bonded indebtedness)
Joint County Bridges	40-807	.12 " .0024
Herd Districts	25-2401	---
Highway Districts		
Road & Bridge (Maint. & Const.)(12)	40-2709	10.0 " .2000
Bridge Maint. & Const., Matching; (12) Sec.Hwy. Const., Main., Imp. & Emerg.	40-2709	4.2 " .0840
Bonds	40-1654 (2.00% of M.V.See HB 764)	No Limit
Hospital Districts		
General	39-1333	3.0 " .0600
Bond	39-1339 (2.00% ov M.V.See HB 764)	No Limit
Reserve Fund	39-1334	1.0 " .0200

AD VALOREM TAX LEVIES BY GOVERNMENTAL UNITS

Taxing Authority	Idaho Code Reference	Max. Allow. Levy per 100.00
Irrigation Districts	43-701	No Limit
Bond	43-401	No Limit
Rodent Extermination	43-315	10¢/Acre
Junior College Districts		
General	33-2111 (Exempt of 1.00% See HB 668)	8.0 ÷ 5 =.1600
Gym	33-2112	.5 " .0100
Bond	33-2113 (1.00% of M.V. See HB 764)	No Limit
Plant Facilities Fund (3)	33-2113	20.0 " .4000
Upper Division	33-2107A	1.0 " .0200
Tuition	33-2110A	2/3 of Tuition
Lateral Ditch Water Users Associations	42-1304	No Limit
Library Districts	33-2714	3.0 ÷ 5 =.0600
Bonding	33-2722, 33-2723 (.40% of M.V. See HB 764)	No Limit
Mosquito Abatement Districts	39-2805	5.0 " .1000
Port Districts	70-1702	5.0 " .1000
Bond	70-1716 (1.00% of M.V. See HB 764)	No Limit
Industrial Development District	70-1907	No Limit
Recreation Districts	31-4318	3.0 " .0600
Bond	31-4323 (2.00% of M.V. See HB 764)	No Limit
Regional Airports	21-807	2.5 " .0500
Road Districts	40-606	2.5 " .0500
Scale Districts	31-1101F	1.0 " .0200
Sewer Districts (See Water Dist.)	42-3214	No Limit
Sinking Fund	42-3217	No Limit
Bond	42-3221, 42-3222	No Limit
Stumpage Districts	38-1013	No Limit
Television Translator District	31-4112	$15/yr/serv.unit(dwelling)
Tort Claims Act		
Insurance Premiums (7)	6-927 (Exempt of 1.00% See HB 624)	No Limit
Claims or Judgments	6-928 (Exempt of 1.00% See HB 624)	No Limit
Water Districts		
General	42-3214	No Limit
Sinking Fund	42-3217(Exempt of 1.00% see HB 624)	No Limit
Override	42-3215(Exempt of 1.00% See HB 624)	No Limit
Bond	42-3221, 42-3222	No Limit
Watershed Improvement Districts	42-3708(Exempt of 1.00% see HB 624)	13.0 ÷ 5 =.2600
Weather Modification Districts	22-4302	4.0 " .0800

AD VALOREM TAX LEVIES BY GOVERNMENTAL UNITS

(Continued)

*Does not include charter school districts or charter cities.

(1) In the case of counties of less than $37,500,000 market valuation, the levy may be .34%; if over $37,500,000, the levy may be .26% or $250,000, whichever is larger.

(2) The two chapters 22-206 and 31-823 provide for .03%; however, both chapters provide that in no case may the aggregate levy be more than .02%.

(3) Special election - 2/3 approval required.

(4) The district may exceed .40% or prior year levy less .14%, but must hold a levy election (majority vote required) for any additional specified amount.

(5) Fire protection districts, 2500 population .24%; 16% if less than 2500 population.

(6) Requires 2/3 majority vote.

(7) Must be used for specific purpose.

(8) Variable limit, depending on assessed value.

(9) Confined to acquisition of land but is in addition to maintenance and operation.

(10) Charges are according to proportion of benefit derived. Minimum $1.00.

(11) .10% limit for county with less than $125,000,000 market valuation having district established as of 1/1/76.

(12) 50% of money from .20% levy on valuation in incorporated city shall be appropriated to city. However, none of the .084% goes to city.

The workload for certification of levies for governmental taxing unit budgets in 1978 utilized 60 man-hours to complete. In 1979 with the passage of House Bill 166, the workload increased to 200 man-hours and with the implementation of House Bill 795 in 1980, it utilized 673 man-hours. The increase in time involved brings to point that there needs to be better understanding and clarification of some long time used terms such as operating budgets, funds, budgets and total definition of districts. Joint districts between counties required the State Tax Commission to group counties that had said joint districts into a singular unit for certification purposes. This arose through the need of implementing a 1% test for the 0% to 4% increase that may or may not be allowable and this is also where the increase in man-hours was incurred.

S 2295-1.2

SUPPLEMENT TO THIRTY-SIXTH ANNUAL REPORT of STATE TAX COMMISSION

Division of Department of Revenue & Taxation State of Idaho

IDAHO

John V. Evans
Governor

Jenkin L. Palmer, *Chairman*
Carol M. Dick
Larry G. Looney
Don C. Loveland

1980

APR 01 1981

FOREWORD

Since the subsequent property assessment roll abstracts from the various counties are not due in the Tax Commission office until the fourth Monday of December, the printing of a supplemental report becomes necessary. We, therefore, submit this supplement to the Annual Report, which consists of the 1980 subsequent real and personal property assessment rolls, together with total market valuation on a calendar year basis and other pertinent data not in the previous report.